

GOVERNMENT OF INDIA.

Public Works Department Code.

VOLUME I.

GENERAL REGULATIONS.

(SUPPLEMENTAL EIGHTH AUTHORIZED EDITION.)

Revised and corrected to 30th November 1900.



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G. H. D. WALKER,

Under Secretary to the Govt. of India.

GOVERNMENT OF INDIA.

Public Works Department Code.

VOLUME I.

1900.

CALCUTTA :
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8, HASTINGS STREET.

OBSERVATIONS.

I. Whenever the expression "this Department" or "the Department" occurs in this Volume, it means, unless otherwise defined, the Department of Public Works.

II.—Ditto ditto "Local Governments" or "the Local Government," means the Local Government or Administration of a Province and officers exercising powers of a Local Government in regard to the matters referred to.

III.—Ditto ditto "Accountant General" means the Accountant General, Public Works Department.

IV.—Ditto ditto "Examiner" means the Examiner or Deputy Examiner of Accounts of the Province or of the State Railway or of the Special Branch of the Public Works Department concerned.

V.—By the word "gazetted" or equivalent expression as herein employed is meant that the Notification is to be inserted in the Gazette of the Local Government or Administration concerned, or, if there be none, in Part II of the *Gazette of India*.

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GOVERNMENT OF INDIA.

Public Works Dept. Code.

VOLUME I.

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Introductory.

1. The rules of this code are wholly applicable to the department in all territories under the Government of India, outside the presidencies of Madras and Bombay.

The code has also been accepted by the Governments of those presidencies as wholly applicable, with some

Introductory.

local exceptions, in the case of Bombay; and with the reservation specified below,* in the case of Madras.

2. With the exception of the rules contained in the Civil Service Regulations, no general rulings of other departments are applicable to this department unless they are published in the Public Works Department.

3. No order of Government relating to the subjects dealt with in these volumes, passed before the issue of this edition of the code, should be quoted or trusted to in deciding, or in submitting for orders, any question regarding the business of the department. If any officer thinks that any order not embodied in this code ought to be revived, he should refer the question through the proper channel to the Government of India. Without special authority no such order is valid.

4. Every communication from a Local Government regarding the interpretation of the rules in the Civil Service Regulations should be addressed direct to the Government of India in the Financial Department. Applications for the alteration or relaxation of the rules, or for special concessions in cases not exactly covered by the rules, will be addressed to the Secretariat of the Government of India in which administrative questions relating to the department affected are dealt with.

5. The operations of the principal Military Works in India, and of part of the State Railways are carried out under the orders of the Government of India, and

* *Extract, paras. 3 and 4, from letter No. 3174, dated 26th November 1891, from the Secretary to the Government of Madras, to the Secretary to the Government of India, Public Works Department.*

"3. In making this proposal (*viz.*, to accept the Public Works Department Code as applicable to the Madras Presidency), His Excellency the Governor in Council recognises the fact that some of the forms prescribed by the Government of India Code may not immediately, and that others may not at all, be applicable to this Presidency, and that, on the other hand, there may be rules and orders peculiar to the Madras Code, which it may be desirable to maintain in force for a greater or less period."

"4. It is obviously impossible to take up each case of difference separately; it is the desire of this Government to adopt the practice of the Government of India in all cases where there is not a distinct practical reason for not doing so, but the change must of necessity be gradual, and I am therefore to express the hope that a considerable amount of latitude will be allowed to this Government in the matter of alteration of forms and procedure."

Classification—Executive Branch.

placed under the immediate control of the Director General of Military Works and the Directors of Railway Construction and Railway Traffic. The immediate control of the remaining operations of the department, irrespective of the source from which the funds are provided, is entrusted to the Chief Civil authority in each Administration.

Classification of Establishment.

6. The establishment of the department is divided into two distinct branches, *viz.*, the Executive and the Accounts.

7. The Executive branch includes all officers and other persons necessary for the preparation of designs and estimates, the supervision and control of the work executed, and the disbursement of money, together with the requisite office establishment; it is sub-divided into Railway establishments (including those of the State Railways, and the Consulting Engineers to the Government of India for Guaranteed Railways); and the Provincial establishments for all works in each province carried out under the orders of the Local Government:

8. The duties of the Accounts branch of the department are connected with the preparation of accounts in Executive Engineers' offices, the control and audit of expenditure incurred by the Executive branch, and by other persons who may be entrusted with the expenditure of Government funds from the grant for Public Works. The duties of these several establishments are fully detailed in subsequent chapters.

Classification—Executive Branch.

9. The Executive branch of the department is classified as follows :—

- I. Engineer establishment.
- II. Upper Subordinate establishment.
- III. Lower Subordinate establishment.
- IV. Office establishment.
- V. Petty establishment.

CHAP. I.] ORGANIZATION OF THE DEPARTMENT.

Classification—Executive Branch.

10. The following is the scale of pay, and organization of classes and grades, for (1) officers of the Engineer establishment who belong to the Imperial service recruited in England, and (2) for those officers recruited in India, otherwise than under the regulations for the Provincial service laid down in Public Works Resolution No. 2112 G., dated 19th July 1892. The latter description includes, in accordance with para. 2 of the Resolution quoted above, those students of the Indian colleges, who on the date of the Resolution had begun the courses of training for the appointments allotted to those colleges in Public Works Resolution No. 1443 G., dated 13th December 1884, and who within three years from date of that Resolution succeed in obtaining appointments :—

Departmental Rank.	SALARIES PER MENSEM.		
	Scale of consolidated salaries (Civil and Military).	Scale for Military officers not drawing consolidated salary.	
		Staff salary.	Maximum to be drawn in P. W. D.
	Rs.	Rs.	Rs.
Chief Engineer, 1st class	2,500	...	2,500
" " 2nd "	2,000	1,200	2,000
" " 3rd "	1,800	1,000	1,850
Superintending Engineer, 1st class	1,600	800	1,800
" " 2nd "	1,350	750	1,575
" " 3rd "	1,100	700	1,350
Executive Engineer, 1st grade	1,000	600	1,250
" " 2nd "	850	500	900
" " 3rd "	700	450	800
Assistant Engineer, 1st grade	550	300	600
" " 2nd "	450	250	500
" " 3rd "	350	200	450

ORGANIZATION OF THE DEPARTMENT. [CHAP. I.]

Classification—Executive Branch.

NOTE.—(a) In the Military Works Department the rates of pay prescribed in para. 10, prior to issue of Standing Order No. 249 of 1894, and which are reproduced in the following table, will continue to apply :—

Departmental Rank.	SALARIES PER MENSEM.		
	Scale of consolidated salaries (Civil and Military).	Scale for Military officers not drawing consolidated salary.	
		Staff salary.	Maximum to be drawn in M. W. D.
	Rs.	Rs.	Rs.
Chief Engineer, 1st class	2,500	...	2,500
" " 2nd "	2,000	1,200	2,000
" " 3rd "	1,800	1,000	1,850
Superintending Engineer, 1st class	1,600	800	1,800
" " 2nd "	1,350	750	1,575
" " 3rd "	1,100	700	1,350
Executive Engineer, 1st grade	950	600	1,250
" " 2nd "	800	500	900
" " 3rd "	700	450	800
" " 4th "	600	350	650
Assistant Engineer, 1st "	500	300	550
" " 2nd " (after three years' service)	400	250	500
Assistant Engineer, 2nd grade	350	200	450

NOTE 1.—Royal Engineer officers graded in the Public Works Department have the option of drawing the consolidated salary with their Military pay proper, or Staff salary with Military pay and allowances of their rank; in the latter case they will draw their Military pay proper independently of the maximum. The rates of Military pay and allowances are given in Annexure A.

2.—Royal Engineer officers temporarily graded in the Public Works Department are allowed to defer their election till permanently graded, and will, meanwhile, draw the salary laid down on the scale that may be most advantageous to them.

3.—It must be distinctly understood that those who elect for the one scale are not to enjoy any of the advantages conferred by the other scale. The option must be exercised between the two scales in their entirety, and in making their election, officers must understand that they take all risks of subsequent changes in the conditions of service. The acting allowance to be passed to officers who elect the scale of staff salary with Military pay and allowances should be calculated on the civil rates of pay which obtained prior to the introduction of the consolidated scale.

These rates are as follows :—

		<i>For Chief Engineers.</i>		
		Rs.		
1st class	2,500	Corresponding to present C. E., Cl. I.		
2nd "	2,000	" " " II.		
3rd "	1,750	" " " III.		

CHAP. I.] ORGANIZATION OF THE DEPARTMENT.

Classification - Executive Branch.

For Superintending Engineers.

	Rs.	
1st class, 1st grade .	1,600	Corresponding to present S. E., Cl. I.
1st " 2nd "	1,400	" " " II.
2nd " 1st "	1,200	" " " III.
2nd " 2nd "	1,000	

For Executive Engineers.

	Rs.	
1st grade	900	} Corresponding to present four grades.
2nd "	750	
3rd "	600	
4th "	500	

For Examiners.

	Rs.	
1st class	1,200—75—1,600	Corresponding to present 1st and 2nd classes.
2nd "	1,000	" " 3rd class.
3rd "	900	" " 4th class, 1st grade.
4th "	750	" " 2nd "
5th "	600	" " 3rd "
For Deputy Examiner.	500	" " two grades of Deputy Examiner.

An officer leaving the department and being subsequently re-appointed thereto, must rejoin on the scale of pay which he elected originally.

- 4.—Examiners should require from Royal Engineer officers, on being permanently graded in the Department, a written declaration of the scale of pay they elect. The declaration should be recorded before audit of the first pay bill of the officer. Every case of ~~election of scale of pay by a Royal Engineer officer should be~~

*Chapter I, paragraph 10, note 5.—Add the following at the end of this note :—*The reference to the Military Works Department applies only up to 30th September 1899, after which date that Department was reorganized on Military lines, G. G. O. No. 1037, dated 15th September 1899."

[No. 27—Vol. I—25-4-1901.]

OF THIS ORDER.

- 6.—The pay to be drawn by officers of Royal Engineers, who have elected for continuous service in India under the conditions laid down in the Royal Warrant of 20th February 1886, when placed on the *retired list* and when placed on *half-pay*, is regulated as follows:—

- (I) An officer serving in a Civil Department, on being placed on the *retired list*, but retaining his departmental appointment, will continue to draw the pay which he was then drawing; but on promotion to a higher grade in his department he will be limited to the consolidated pay of his departmental rank, provided this is not less than the pay he was in receipt of before promotion, otherwise, a personal allowance sufficient to raise it to that amount will be granted.

The term "*retired list*" includes "removal from regiments or corps" in the terms of the Royal Warrant of 20th February 1886.

Classification—Executive Branch.

(II) An officer placed on the *half-pay* list shall not in any way be affected in the matter of salary: that is, he will draw the staff or consolidated pay of his departmental grade as before and the military pay and allowances, or net military pay, as the case may be, of his substantive half-pay rank in the corps.

7.—Executive and Assistant Engineers transferred to the Accounts Branch come wholly under the scale of pay fixed for the Accounts Branch, but see note 2 at foot of Table given under para. 22.

11. The following is the scale of pay and classi-

Chapter I, paragraph 11.—In the foot-note to this paragraph for the words, Apprentices appointed from the Thomason College, Rurki, substitute the words, qualified students appointed from the Thomason College, Rurki.

[No. 20—Vol. I—25-4-1901.]

Departmental Rank.	Salaries per mensem.
	Rs.
Chief Engineer, 1st class	2,500
" 2nd "	2,000
" 3rd "	1,800
Superintending Engineer, 1st class	1,050
" " 2nd "	900
" " 3rd "	750
Executive Engineer, 1st grade	650
" " 2nd "	550
" " 3rd "	475
Assistant Engineer, 1st grade	400
" " 2nd "	350
" " 3rd "	250
Apprentices after six months' approved service and with the sanction of the Local Government	150
Ditto on the first appointment	100

(a) The rates of pay prescribed in para. 11 for Apprentices do not apply to Apprentices appointed from the Thomason College, Rurki. The rates applicable to the latter are those stated in para. 156 introduced by Standing Order No. 251, dated 6th October 1897.

Classification—Executive Branch.

12. The civil rates of pay for Assistant Engineers of the classes referred to in para. 10 do not apply to officers appointed before the 28th September 1893, nor to those appointed subsequently but who entered the colleges for their course of training before that date. The rates of staff and maxima salaries for Military officers not on the consolidated scale do not apply to those who made their election before the 28th September 1893. For all these officers the old scale is applicable, *viz.* :—

	Scale of consolidated salary (Civil and Military).	SCALE FOR MILITARY OFFICERS NOT DRAWING CONSOLIDATED SALARY.	
		Staff salary.	Maximum to be drawn in P. W. D.
	Rs.	Rs.	Rs.
Assistant Engineer, 1st grade . . .	600	350	650
" " 2nd " . . .	500	300	550
* " " 3rd " (after three years' approved service . . .	400	250	500
Assistant Engineer, 3rd grade . . .	350	200	450
" " old 3rd grade (will eventually disappear) . . .	250	...	...

* The increase of Rs. 50 a month to the salaries of Assistant Engineers 3rd grade, after three years' service in their grade, will be given on specific recommendations on account of satisfactory service, and cannot be claimed as a right. The increase may be sanctioned by Local Governments. In the case of Royal Engineer Officers, this increment can be drawn only after three years' *actual* service in the department and *not* after three years from the date on which the Royal Engineer officer counts departmental service under the terms of Public Works Department Resolution No. 613 G., dated 14th March 1888.

Chapter I, paragraph 13.—*Expunge the words and reported half-yearly to the Government of India for information from lines 8 and 9 of this paragraph.*

[No. 120—Vol. I—12-2-1903.]

the increments will be granted by Local Governments and reported half-yearly to the Government of India for information. In reckoning service towards these increments, continuous substantive *pro tempore* service followed by confirmation in the rank of Executive

No. 31.

Chapter I, paragraph 13.—*After the word service in the last line, insert, of the first or second kind.*

[No. 31—Vol. I—24-6-1901.]

Classification—Executive Branch.

Engineer, 1st grade, and periods of leave with allowances should be counted, but broken periods of a month and time spent in foreign service do not count.

14. Officers of the classes referred to in para. 10 who were in the 3rd grade of Assistant Engineers on the 28th September 1893 will remain so graded, being denominated "old 3rd grade" until they rise, in accordance with the rules in force on that date, to the new 3rd grade (old 2nd grade). Apprentice Engineers in the Department on the 28th September 1893 or entering it under the conditions of Public Works Resolution No. 1443 G., dated 13th December 1884, and not under the Provincial service rules, will rise in accordance with the rules in force on that date to the old 3rd grade of Assistant Engineers, and thence to new 3rd grade (old 2nd grade).

NOTE.—Apprentice Engineers appointed to the Provincial service under the rules relating to that service will be promoted under those rules to the 3rd Assistant grade of the Provincial establishment.

15. No officer holding the position of Superintendent of Works shall draw any local allowance as such, which will have the effect of raising his salary above that of a Superintending Engineer, 3rd class.

16. The members of the Upper and Lower Subordinate establishments are divided as follows:—

Paragraph 16, page 10.—In the statement LOWER SUBORDINATE ESTABLISHMENT, opposite "Sub-Overseer, 3rd grade", substitute 30 for 25.

Also alter the number of the present note 4 to 5 and add the following as note 4:—

4.—The maximum average pay of the whole class of Sub-Overseers must not exceed Rs. 50.

[No. 71—Vol. I—11-12-1901.]

"	3rd	"	.	.	100	200
Supervisor,	1st	"	.	.	120	200
"	2nd	"	.	.	100	150
Overseer,	1st	"	.	.	85	100
"	2nd	"	.	.	...	80
"	3rd	"	.	.	...	60

CHAP. I.] ORGANIZATION OF THE DEPARTMENT.

Classification—Executive Branch.

NOTE 1.—Military members of the Upper Subordinate establishment are entitled to the staff salaries of their grades in addition to the pay and allowances of their Military rank as laid down in Annexure A. When the Military pay and allowances of a European Military member of the Upper Subordinate establishment, together with his staff salary, are exceeded by the Civil consolidated pay of the grade he holds, so much additional staff salary will be allowed as will make his total pay equal to the Civil pay of his grade.

- 2.—The effect of the rule contained in Note 1 is to place European Military members of the Upper Subordinate establishment on consolidated rates of pay. See also Note to para. 640.
- 3.—All military emoluments, including staff pay, are included in the term "pay" as used in Section 144, Sub-section 5, Proviso (1) of the Army Act of 1881.

LOWER SUBORDINATE ESTABLISHMENT.

Departmental Rank.	CONSOLIDATED SALARY OF CIVIL MEMBERS AND NATIVE NON-COMMISSIONED OFFICERS AND SOLDIERS.		
	Minimum.	Quinquennial increase.	Maximum.
	Rs.	Rs.	Rs.
Sub-Overseer, 1st grade .	50	10	70
" 2nd " .	35	5	45
" 3rd " .	25	5	35

NOTE 1.—An increase of pay may, however, be given at any time by Local Governments when it is desired to reward a deserving Sub-Overseer in an economical manner by giving him a small increase of pay in his own grade, instead of resorting to the more expensive measure of promoting him to a higher grade.

- 2.—A special increment of Rs. 10 a month may be granted to Sub-Overseers, 1st grade, after not less than twenty years' service in the Department, of which fifteen years must be in the 1st grade; and a second special increment of Rs. 10 after a further service of five years. This will not involve any modification in the existing power of granting two ordinary increments under Note 1.

Classification—Executive Branch.

- 3.—These special increments are not to be given merely on account of long service, but only on special recommendations to the Local Government in each case on account of exceptionally good service.
- 4.—Military subordinates, while temporarily doing duty with troops in the field, will be granted the same amount of pay, etc., including sub-divisional allowance, which they drew prior to transfer to Military duty. Sub-divisional allowance will, however, be restricted to those who were actually in receipt of it at the time of transfer.

17. Two periodic increments of Rs. 50 per mensem each may be granted by Local Governments to Civilian Sub-Engineers, 1st grade, of long and meritorious service under the following conditions:—

- (i) The first increment may be given to Sub-Engineers, 1st grade, who have been five years continuously in receipt of the pay of their grade, but no subordinate holding temporary rank will be allowed to draw the increment until he is permanently appointed to the grade, and then with effect only from date of such permanent appointment.
- (ii) The second increment may be given after ten years' such service.
- (iii) These increments are not to be given merely on account of long service, but only on special recommendations to the Local Government in each case, on account of exceptionally good service.
- (iv) These increments accrue from the beginning of the calendar month following that in which they are earned, any intermediate broken period being neglected.

18. The table of salaries given under para. 16 for Lower Subordinates is framed on the supposition that they are so far proficient in English as to be able to keep accounts in that language. When this is not the case, the salaries will be less than those laid down by Rs. 5 in the case of each Sub-Overseer, 1st grade, Rs. 3 in the case of each Sub-Overseer, 2nd grade, and Rs. 2 in the case of each Sub-Overseer, 3rd grade.

OFFICE AND PETTY ESTABLISHMENTS.

19. Office establishment will be held to include all persons engaged in clerical duties, and inferior servants employed in offices; but not graded Accountants.

Classification—Accounts Branch.

20. Petty establishment will include Store-keepers (excepting the higher classes on State Railways), Artificers, Guards, Watchmen, Messengers and inferior servants, not attached to offices, employed on general duties and whose salaries are not provided for in any estimate for a work.

Classification—Accounts Branch.

21. The Accounts Branch of the department is divided into Examiners, including Deputy and Assistant Examiners, and Accountants.

22. The following statement shows the classification and rates of pay of officers appointed to the Superior Accounts establishment prior to the 1st January 1893:—

EXAMINERS.

Departmental Rank.	SALARIES PER MENSEM.		
	Scale of consolidated salary (Civil and Military).	Scale for Military officers not drawing consolidated salary.	
		Staff salary.	Maximum to be drawn in P. W. D.
	Rs.	Rs.	Rs.
Examiners, 1st class	1,600	800	1,800
„ 2nd „	1,350	750	1,575
„ 3rd „	1,100	700	1,350
„ 4th „ { 1st grade	950	600	1,250
„ „ { 2nd „	800	500	900
„ „ { 3rd „	650	400	750
Deputy Examiners { 1st „	550	300	600
„ { 2nd „	450	250	500
Assistant „ { 1st „	350	200	450
„ { 2nd „	250	...	...
Apprentices	100	..	...

NOTE 1.—The notes (1 to 4, 6 and 7) at foot of the table of salaries for the Engineer establishment in para. 10 apply to Royal Engineer officers employed in the Accounts Branch.

Classification—Accounts Branch.

2.—Officers transferred from any other branch of the department to the Accounts Branch shall come wholly under the scale of pay fixed for the Accounts Branch; provided that any officer to whom Public Works Department Resolution No. 1412 G. of 13th December 1884 applied at the time of its issue, shall not in case of transfer suffer any actual reduction of existing salary by reason of such transfer.

23. The classification and rates of pay for all officers appointed to the Superior Accounts establishment from

Chapter I.—In the table following paragraph 22 insert an asterisk after the figure 650 against Examiners, 4th class, 3rd grade, and add the following note at foot of the table:—

* From 17th February 1902 the pay of this grade was raised to Rs. 700 vide paragraph 3 of Public Works Department Resolution No. 31 A.—E., dated 28th February 1902.

[No. 80—Vol. I—11-4-1902.]

Chapter I.—Substitute the following for the table appended to paragraph 23:—

	Rs.
Examiners, class I	1,500
" " II	1,250
" " III	1,000
" " *IV { 1st grade	900
2nd "	800
3rd "	700
Deputy Examiners, class I	600
" " II	400
Assistant Examiners { 1st grade	300
2nd "	250
3rd "	200

* Prior to 17th February 1902 this class was not divided into grades and the pay of the class was fixed at Rs. 800. Officers who had been permanently promoted to class IV on Rs. 800 and who were, on the 17th February 1902, regraded in class IV, 3rd grade (Rs. 700), continue to draw the former rate (Rs. 800) until absorbed in class IV, 2nd grade. Officers, who, on the 17th February 1902, had been holding temporary rank in class IV (Rs. 800) for six months continuously, are allowed the benefit of that rate of pay as personal to themselves when graded either permanently or temporarily, in class IV, 3rd grade, vide Public Works Department Resolution No. 31 A.—E., dated 28th February 1902.

[No. 80—Vol. I—11-4-1902.]

Classification—Accounts Branch.

Accountants, 1st grade, of long and meritorious service under the following conditions :—

- (i) The first increment may be given to Accountants, 1st grade, who have been five years in receipt of the maximum pay of their grade; but no Accountant holding temporary rank will be allowed to draw the increment until he is permanently appointed to the grade, and then with effect only from date of such permanent appointment.
- (ii) The second increment may be given to Accountants after ten years' such service.
- (iii) These increments are not to be given merely on account of long service, but only on special recommendations to the Local Government in each case, on account of exceptionally good service.
- (iv) These increments must be resigned by an Accountant if he is offered and accepts permanent appointment in the rank of Deputy Examiner, class II.
- (v) These increments accrue from the beginning of the calendar month following that in which they are earned, any intermediate broken period being neglected.

26. The pay of an Accountant, 4th grade, while on probation will, as a rule, be limited to Rs. 60 per mensem, except in special cases, when if considered desirable by the Examiner, the minimum pay of Rs. 80 may be granted by the Local Government.

NOTE.—This rule is applicable to temporary Accountants also.

27. An Accountant of the 4th grade may, after confirmation in his appointment, when detached from the Examiner's office and actually in charge of the accounts of a division in any branch of the department, or of a workshop or department of an open line, be allowed by the Examiner, subject to receipt of a satisfactory report of his competency from the Executive officer under whom he is serving, and subject to the submission of his accounts to the Examiner in a properly compiled state, a minimum salary of Rs. 100 *per mensem*.

Classification—Accounts Branch.

28. An Accountant, 4th grade, drawing the higher minimum pay under the preceding paragraph, when transferred from a divisional office to an Examiner's office, or ceasing to perform the duties for which it was granted, will revert to the rate of pay he would have been drawing had he never been granted the higher minimum. No exemption from this rule will be allowed except under special circumstances and with the express sanction of the Government of India. When such exemption has not been allowed, the pay the Accountant will draw on again being placed in charge of the accounts of a division, or of duties considered equivalent thereto under the preceding paragraph, will, if he has not in the meanwhile risen to a higher rate in the Examiner's office, be the same as he was last drawing as a divisional Accountant, and his previous service on the latter rate will count towards his next increment. This indulgence will only be granted if his transfer to the Examiner's office was not for his misconduct or inefficiency.

29. An Accountant, on confirmation, counts his probationary service to the extent of one year only towards increments, as laid down in para. 244. Subject to this condition, an Accountant is eligible for the annual increase of pay of his grade after each complete year's *approved* service in that grade from the date of his last increase or promotion or of attaining the higher minimum pay (Rs. 100) of a divisional Accountant. It will rest with the Examiner to determine whether the increments have been fairly earned in each case.

30. An Accountant holding temporary rank in a higher grade may be allowed the increments of that grade, and they may be continued to him on his confirmation in it, but in the event of his reverting to his substantive grade, he will, on again being promoted to the higher grade either temporarily or permanently, forfeit his previous temporary service in it towards increments and commence on the minimum.

Presidency House-rent.

31. Time spent on leave with allowances counts as service towards increments after return to duty. Time passed under suspension, adjudged as a penalty for misconduct, does not count towards increments, unless the reinstating authority declares that the time shall count. Time spent in foreign service does not count towards increments.

32. When an annual increment has been postponed as a penalty, *the Examiner* will decide whether a full year's service should be required from the postponed date before another increment can be earned. As a rule a full year's service should be required subsequent to the grant of the last increment, unless the service rendered since the grant is exceptionally good.

Presidency House-rent.

33. With the exceptions referred to below, all Civil and Military members of the Engineer, Upper Subordinate and Accounts establishments, will receive the rates of presidency house-rent laid down in Appendix 19.

Exceptions—

(1) Presidency house-rent is not admissible to officers of the Superior Accounts establishment who are on the rates of pay laid down in para. 23.

(2) Staff Corps officers who draw the staff scale of pay, Departmental officers with honorary rank and Warrant officers of the Indian Unattached List not drawing consolidated salaries, are entitled when stationed at Presidency towns to the Military scale of house-rent allowance of their Military rank (*vide* Annexure A). Conductors who are Sub-Engineers, 2nd and 3rd grade, may, however, be allowed to draw the Presidency house-rent allowance of their departmental grade, instead of that of their Military rank.

(3) Lieutenant-Colonels in the Engineer or Superior Accounts establishment (not being in the Staff Corps), who are on the staff scale of pay with Military allowances, draw the presidency house-rent of their Military rank.

NOTE 1.—An officer or subordinate ordered on duty to the presidency town by the Local Government under which he is serving, may, if in an eligible grade, draw presidency house-rent for the period of his detention at the presidency town, provided that he draws no allowance under the Civil Service Regulations.

Presidency Allowance.

NOTE 2.—The claim to presidency house-rent under this paragraph is subject to the provisions of para. 1073, Rules II, III and IV.

(4) Presidency house-rent is not admissible to non-pensionable accountants and travelling inspectors of accounts, ranking as *one line of Railway*

Appendix 19, and in the last line for the words, in Appendix 19; substitute, therein.

Paragraphs 45, 195, 231, 467, 566, 578, 645, 1070, and Annexure A to Chapter I.—For the words, Her Majesty's, in the above, or wherever else occurring, read, His Majesty's.

Paragraphs 53, 58, 95, 102, Note, 166, 200, 211, 224, 802, 1482, 1672, 1676, 1678, and Annexure A to Chapter I.—For the words, Military Works Department, in the above, or wherever else occurring, read, Military Works Services.

Paragraph 173.—In the last line for, paragraph 29, substitute, paragraph 176.

Paragraph 189.—In the last clause but one on page 72 for, Appendix B, substitute, Appendix 1.

Paragraph 209 A.—The number of this paragraph should be corrected to 209.

Paragraph 210.—In the Note to this paragraph for paragraph 56, substitute, paragraph 200.

Paragraph 214.—In lines 12 and 13 for, Director General of Railways, substitute, Director of Railway Construction.

Paragraphs 234, 235, 236, 238 and 239.—For, paragraph 28, substitute, paragraph 27.

Paragraph 246.—For paragraphs 32, et seq., substitute, paragraph 31, et seq.

Paragraph 322.—For the words, Military Works Department, or failing that Department, substitute, Military Works Services, or failing which,

Paragraph 323.—In line 6, for, Chapter XX, substitute, Army Regulations, India, Volume XII.

Paragraph 396.—Introduce the following as subject 12:—

12. Impropriety of conveying to the public either in writing, or in speech, or otherwise, any opinion upon matters of Government

Sub-divisional Allowance.

town; but they may be drawn by a Divisional or Sub-divisional Officer while engaged in taking over charge of his duties at a presidency town provided he is entitled to draw full pay during that period under para. 1558. The allowances are not admissible to an officer for any period he may remain in a presidency town after the date of making over charge of his duties on transfer to another appointment.

38. Officers to whom Presidency allowance has once been sanctioned, if temporarily transferred to up-country stations, may, on return to duty at the Presidency Town, resume the allowance without renewal of sanction, provided the absence does not exceed six months and the return to duty is in the same capacity as before.

Sub-divisional Allowance.

39. Upper Subordinates in charge of sub-divisions may, with the sanction of the Superintending Engineer, receive an addition to their salaries of Rs. 30 per mensem. To be entitled to this allowance, an Upper Subordinate must have definite charge, directly under the Executive Engineer, of a duly authorized sub-division which will consist of the works at a station or part of a station, or of some important work or manufacturing operation, or of a portion of a road or canal; but he need not necessarily have charge of cash, or make disbursements. In the case of an Assistant Engineer holding charge of a sub-division, the allowance cannot be granted to an Upper Subordinate serving under him; nor will the charge of more than one sub-division entitle an Upper Subordinate to more than the fixed allowance of Rs. 30. The sub-divisional allowance may be authorized by a Local Government also to a Sub-Overseer when placed in such a charge and to a Zilladar when placed in charge of a Canal Revenue sub-division. Such an arrangement should, however, be made only when no Assistant Engineer or Upper Subordinate is

Permanent Establishments.

available for the duty. (*Vide* also paras. 314 and 315.)

Permanent Establishments.

40. The permanent scales of the Engineer, Upper Subordinate and Accounts establishments, will be laid down from time to time by the Government of India, with the approval, when necessary, of the Secretary of State. The permanent scales of the Lower Subordinate, Office and Petty establishments, will also be so fixed by the Government of India, when they are paid from Imperial Funds, but when paid from Provincial Funds, or from Local Funds whether administered by a Local Government or by Local bodies, the scales for these establishments may be sanctioned by the Local Government, provided that without the previous sanction of the Government of India—

- I.—No appointment may be created with a salary of more than Rs. 250 a month, and no addition may be made to the salary of any officer if it exceeds, or would, after the addition, exceed Rs. 250 a month.
- II.—No appointment of which the salary is more than Rs. 250 a month may be abolished, and the salary of no such appointment may be reduced.
- III.—No class or grade of officers may be created or abolished, and the pay of no class or grade of officers may be raised or reduced.

NOTE.—Except under very exceptional circumstances, no proposals involving immediate expenditure in connection with Provincial establishments should be submitted to the sanctioning authority unless the outlay can be met from the sanctioned grant of the year.

41. A Local Government may, without previous reference to the Government of India, sanction the revision of sanctioned scales of Lower Subordinate, Office and Petty establishments, paid from Imperial Funds, subject to the restrictions stated in para. 40, and provided that—

- (1) The aggregate of the increases sanctioned does not exceed Rs. 3,000 in any year.

Permanent Establishments.

- (2) No appointment on an Imperial Establishment of which the salary exceeds Rs. 50 a month, and no addition to the pay and allowances of any officer in such establishment if they exceed, or would after the addition exceed, Rs. 50 a month, may be sanctioned without reference to the Government of India in the Finance Department.
- (3) There is sufficient budget provision under the same head of charge under any detailed heads other than "Gazetted officers' salaries."

All increases of establishment sanctioned under this paragraph must be reported to the Government of India in the Finance Department in quarterly statements. The sanctions may be held to be confirmed unless exception is taken to any of them by the Finance Department on a review of the statements.

NOTE.—The Director General of Military Works does not exercise the powers of a Local Government under this paragraph in respect of his own office establishment.

42. In addition to the restriction upon the entertainment of permanent establishments contained in para. 40, a further limit is fixed for each Province by the annual allotment for expenditure on establishments, which must not be exceeded, except on a reconsideration of the Budget Estimate.

43. All proposals for changes in the scales of permanent establishments must be accompanied by a statement in P. W. D. Form No. 113, Part I, when the changes relate to the Engineer or Upper Subordinate establishments, and in other cases by a statement in P. W. D. Form No. 113, Part II. The present or sanctioned scales shown in these statements should be verified by the Examiner before the statements are sanctioned or forwarded to the Government of India for sanction. Proposals involving immediate expense should not be submitted to the Government of India unless it can be shown that the increased expenditure is indispensably necessary, or that it can be met from savings in existing grants.

Permanent Establishmer

NOTE.—Proposals for revision of Examiner establishments (including clerks) should be submitted first to the Accountant General, Public Works Department, and on receipt of his views, to the Local Government or the Government of India as the case requires.

44. When the pay which it is proposed to increase, would, with the increase, exceed Rs. 5,000 per annum, the addition must be approved by the Secretary of State before it can be passed in the Budget Estimate. If any such increase, therefore, is contemplated by any Local Government, it must be borne in mind that no action can be taken until the receipt of a reply from the Secretary of State, pending which Budget provision for the increase cannot be passed by the Government of India.

45. No new posts can be created by the Government of India carrying a pay of more than Rs. 3,000 per annum, whether payable from the general Revenues or from Local Funds, except in cases of real and *bonâ fide* emergency, and in such cases the appointment will be made provisionally, subject to the confirmation of the Secretary of State. All notifications appointing persons to such posts, as long as they remain unsanctioned by the Secretary of State, should declare that the appointment is "subject to the approval, by Her Majesty's Government, of the creation of the post."

46. The term "pay," as used in paras. 44 and 45 is intended to include local allowances. It also includes all fixed allowances of whatever kind (except allowances of the nature of travelling allowances, house-rent allowances, and the value of free quarters) paid from the general revenues of the Empire or from any funds administered by the Government, and any addition to pay in the shape of bonus or honorarium given to an officer for work done out of office hours, or in addition to the regular duties of his office. But the term does not include acting allowances.

47. The appointment of persons to the permanent establishment, under titles, and on scales of salary, not recognised in the department, is prohibited.

Appointments—Executive Branch.

Annual statement of increases and decreases of expenditure.

48. In order to enable the Government of India to submit to the Secretary of State an annual statement showing increases and decreases of expenditure on permanent and temporary appointments under Government sanctioned by the Secretary of State, the Government of India, Local Governments and Administrations and other officers vested with powers of sanction in respect of such expenditure, Local Governments, Administrations and officers will submit an annual return of all appointments, permanent and temporary, sanctioned and abolished by them in P. W. D. Forms Nos. 113 A and 113 B.

The returns should be submitted by the 1st September of each year and they should be verified and countersigned by the Examiner of Public Works Accounts.

Appointments - Executive Branch.

49. First appointments to the Engineer establishments are made by the Secretary of State from amongst the passed students of the Royal Indian Engineering College, and by the Government of India from the Indian Civil Engineering Colleges to which a certain number of appointments to be fixed from time to time is annually guaranteed, and from amongst Royal Engineer officers on the Indian establishment. The distribution of such officers will rest with the Government of India, though due weight will be given to the applications of Local Governments for the service of individuals.—See also para. 145.

50. The appointment of Chief Engineers and Superintending Engineers, permanent, temporary, or officiating, is vested in the Government of India; in order to assist the Government of India in making selections for vacancies in Chief and Superintending Engineerhips, Local Governments should submit an annual return

Appointments—Executive Branch.

of the names of officers recommended by them.—See

Chapter I, paragraph 51.—Cancel this paragraph.

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No. 40.
foolscap paper for each officer.—See also paras. 169
et seq.

52. The first appointment of Upper Subordinates to the Public Works Department will usually be made by the Government of India from the passed students of the Thomason College, and from Non-commissioned officers and soldiers of the Royal Engineers who may be reported available for employment. If, after a reference to the Government of India, it is ascertained that no men of these classes are likely to be soon available, Local Governments may make appointments to existing vacancies.—See also para. 214.

53. Five appointments in the Upper Subordinate

Substitute the following for the first clause of paragraph 53:—

53. Six appointments in the Upper Subordinate Establishment of the Military Works Services, and one appointment in the Bombay Public Works Department will be reserved annually for soldiers who succeed in obtaining any of the sixteen appointments guaranteed to the Thomason Civil Engineering College. Should less than seven succeed in obtaining appointments the Military Works Services will provide appointments for such number—See also paragraphs 200 and 211.

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appoint, Lower Subordinates, under rules locally approved regarding qualifications, subject to such restrictions regarding total maximum expenditure on this establishment as may be imposed by the Government

Appointments—Accounts Branch.

of India in cases when the cost is debitable to Imperial, or to those which may be imposed by Local Governments as regards Provincial Funds. Appointments made by Superintending or Executive Engineers will be reported to the Chief Engineer.

55. Executive Engineers and the superior departmental officers are at liberty (in the absence of special instructions), on the occurrence of vacancies in their Office and Petty establishments to appoint any persons whom they may deem properly qualified, excluding those who have been dismissed from any situation under Government for causes which disqualify them for the public service. (See para. 398.) The Clerks' establishment may either be organized in one Provincial scale to include all the Public Works offices, or a separate scale may be sanctioned for each Circle, Division, or Office, as may be considered most suitable. When the Clerks' establishment forms part of a Provincial establishment, appointments to it will usually be made by the Local Government.

56. For the situations of Cashiers and Store-keepers (para. 20), Executive Engineers are at liberty to select such persons as they consider qualified, on their furnishing adequate security.

Appointments—Accounts Branch.

57. Appointments of the superior officers of the Accounts Branch of the department are made by the Government of India.

58. Appointments of Accountants will be made as follows:—

- (1) Under Local Governments, by those Governments.
- (2) In the Military Works Department, by the Director General of Military Works.
- (3) On the North-Western and Eastern Bengal State Railways, by the Managers of those Railways; and

Numerical Scale—Executive Branch.

- (4) Under Local Administrations, on Railways (excluding the North-Western and Eastern Bengal State Railways) and in his own office, by the Accountant General.

In all cases first appointment to a grade higher than Accountant, 4th grade, requires the confirmation of the Government of India.

59. On occasions of temporary vacancies, Local Administrations and heads of departments are empowered, in the absence of other specific orders, to nominate persons who have passed the necessary examinations and are otherwise approved, to temporary Accountantships of the 4th grade. Lists of passed candidates will be maintained in each Examiner's office and will be submitted to the Local Government when a nomination is made. The Accountant General will supply Examiners annually with the names of candidates who may have passed the test during the year.—See also para. 101.

Numerical Scale—Executive Branch.

60. The total number of Chief Engineers, as well as of those of the 1st class, will be fixed from time to time by the Government of India; of those of the 2nd and 3rd classes, one-half, adding one for any fraction, will belong to the 2nd class, and the rest to the 3rd class. The salaries of all Chief Engineers are personal and irrespective of the posts held by them.

61. The total number of Superintending Engineers will be fixed by the Government of India with the sanction of the Secretary of State for each Province or Branch according to its requirements. The numbers in the three classes on the general list will be equal.

Chapter I, paragraph 61.—In the fifth line of this paragraph, for the words, the general list, substitute the words, each of the lists representing the Railway and Irrigation Roads and Buildings lists respectively.

Numerical Scale—Executive Branch.

the rules regarding recommendation and selection of the officers most deserving of promotion :—

- (1) A cadre number shall be laid down from time to time for each list on which promotions are made. The distribution of this number over the six grades shall be apportioned as follows :—

The number in the 1st Executive grade shall not exceed 25 per cent. of the cadre number.

The number in the 1st and 2nd Executive grades together shall not exceed 40 per cent. of the cadre number.

The number in the 1st, 2nd and 3rd Executive grades together shall not exceed 50 per cent. of the cadre number.

The number in the 1st, 2nd and 3rd Executive grades and 1st Assistant Engineer grade shall not exceed 70 per cent. of the cadre number.

The number in the 1st, 2nd and 3rd Executive grades and 1st and 2nd Assistant Engineer grades shall not exceed 85 per cent. of the cadre number.

The balance of the staff shall be either in the Assistant Engineer, 3rd grade, or shall remain nominally in the old 3rd Assistant grade according to the rules to which they are subject (see para. 14).

NOTE (1).—In dividing off the cadre number, if any of the percentages 25, 40, 50, 70, 85, on the cadre numbers exceed a whole number by a fraction exceeding 5, unity may be added to the grade in which the excess occurs.

(2).—The old 3rd grade of Assistant Engineer will disappear as soon as all present incumbents and the apprentices under the guarantee of 1884 have been promoted to the new 3rd grade of Assistant Engineers.

- (2) The scale, framed as above, shall be the limiting scale within and up to which promotions

Numerical Scale—Executive Branch.

can be made, provided that the officers selected for permanent promotion fulfil the conditions of the following time rule:—

Officers shall be eligible for promotion to Assistant Engineer, 2nd grade .	Rs. 450	{ On completing three years' service (permanent, or continuous sub. <i>pro tem.</i> service, followed by confirmation) from date of entering the new 3rd grade (old 2nd grade) of Assistant Engineer.
Officers shall be eligible for promotion to Assistant Engineer, 1st grade .	550	{ On completing 3½ years' service (permanent, or continuous sub. <i>pro tem.</i> service, followed by confirmation) in the 2nd grade, or 6½ from date of entering the 3rd grade of Assistant Engineer.
Officers shall be eligible for promotion to Executive Engineer, 3rd grade .	700	{ On completing 4½ years' service (permanent, or continuous sub. <i>pro tem.</i> service, followed by confirmation) in the 1st grade, or 11 years from date of entering the 3rd grade of Assistant Engineer.
Officers shall be eligible for promotion to Executive Engineer, 2nd grade .	850	{ On completing 3½ years' service (permanent, or continuous sub. <i>pro tem.</i> service, followed by confirmation) in the 3rd grade of Executive Engineer, or 14½ years from the date of entering the 3rd grade of Assistant Engineer.
Officers shall be eligible for promotion to Executive Engineer, 1st grade .	1,000	{ On completing 4½ years' service (permanent, or continuous sub. <i>pro tem.</i> service, followed by confirmation) in the 2nd grade of Executive Engineer, or 19 years from date of entering the 3rd grade of Assistant Engineer.

NOTE.—In the case of officers who entered the department above the rank of Assistant Engineer, 2nd grade (old organization), an equitable allowance shall be made, if necessary, in estimating their title to promotion under this rule, which will ordinarily be the time period in each grade according to the above standard.

- (3) If, however, an officer eligible for promotion under the time rule is not promoted for any reason, such as not being recommended or being otherwise superseded, for each officer so passed over another officer may be promoted within the measure of the limiting scale of clause (1).

Numerical Scale—Executive Branch.

The result of this rule will be that the actual scale will be the same as if all the officers eligible were promoted, so far as the limiting scale permits.

Under this rule any officer not qualified by length of service may be promoted in place of an officer who is eligible by the time rule, but not equally eligible with the former under the rule of selection.

(4) Officers on deputation for periods exceeding six months, provided they are absentees as defined in Articles 110 and 111, Civil Service Regulations, shall not be counted against the scale, but may be promoted, if recommended and considered deserving under the rules, *pari passu* with their co-temporaries (juniors) on the Government list. Officers promoted sub. *pro tem.* to the Superintending Engineer class, or other corresponding posts in the place of officers who are similarly on deputation, shall be dealt with in the same way, and permanent promotions made in their places, if the scale and time rule admit. Such officers on return to Government service, or on reverting from the Superintending Engineer class, shall be absorbed in the grades to which they belong on the occurrence of the first vacancy.

(5) The number of Executive and Assistant Engineers being distributed among the grades as in clauses (1) and (2) of this paragraph, the cadre and time-limiting scale with reference to any particular grade means the numbers obtained for that grade by clauses (1) and (2), together with the sum of the numbers so obtained for all superior grades. For example, the

Numerical Scale - Executive Branch.

sanctioned cadre, and time-limiting scale for each grade from 1st grade Executive to 2nd grade Assistant inclusive being 30, 18, 12, 24, 18 and 32, 15, 10, 28, 16, respectively, the cadre and time-limiting scale for purposes of promotion is 30, 47, 57, 84, 101. The actuals for each grade for comparison with the sanctioned cadre and time-limiting scale will be calculated in the same way.

6. Excesses over and above the cadre, clause (1) or the time-limiting scale, clauses (2) and (3), when they occur through unavoidable causes, as by the transfer of officers from other lists, in any grade except the 3rd Assistant Engineer grade, shall be absorbed by refraining from promoting officers on the occurrence of vacancies until the excesses disappear. Excesses in the 3rd Assistant grade caused by the promotion or appointment of officers to that grade under the ordinary rules are permissible. Such officers, as well as the ungraded officers below the 3rd grade, who are in excess of the total cadre, if any, will be considered as supernumeraries.

63. Officers of the Provincial establishment appointed under the rules relating to that establishment will be graded with the officers of the classes referred to in para. 10 in accordance with para. 159; and will be promoted, subject to the present rules regarding recommendation and selection, side by side with the officers of those classes, in accordance with the scale and time rule laid down in clauses (1) and (2) of para. 62.

64. Temporary promotions on account of officers absent on furlough, or temporarily promoted to the

Numerical Scale - Executive Branch.

Superintending Engineer class for officers so absent, will be made, in accordance with the rules, from the class of Assistant Engineer, to Executive Engineer, 3rd grade. The time limit in clause (2) of para. 62 will not apply to such promotions, but no Assistant Engineer should be so promoted unless he is qualified in every way for promotion to the rank of Assistant Engineer, 1st grade.

65. The number of Upper Subordinates in each province will, as in the case of Executive and Assistant Engineers, be determined by the Government of India.

66. The distribution of Upper Subordinates between the several grades will be as follows :—

The Sub-Engineers under each Local Government will be three-sixteenths of the total number of Upper Subordinates, adding one for any fraction. One half of the total number of Sub-Engineers, excluding fractions, will be of the 3rd grade, and one-half of the remainder, excluding fraction of the 2nd grade. The rest will belong to the 1st grade.

The Supervisors will be five-sixteenths of the total number of Upper Subordinates, adding one for any fraction. The Supervisors of the 1st grade will be three-eighths of the number thus found, adding one for any fraction not less than one-half. The rest will be Supervisors of the 2nd grade.

The rest of the Upper Subordinates will be Overseers.

NOTE.—This paragraph does not apply to the State Railway Upper Subordinate establishment for which special distribution has been allowed.

67. The number of messengers should ordinarily be fixed on the following scale :—

Two for every Executive Engineer in charge of a Division or Survey.

One for every other Executive or Assistant Engineer.

One, when absolutely necessary, for each Upper Subordinate holding charge of a Sub-divisional office.

Other office servants will be sanctioned separately for each divisional office, and such sanction will also be separately given for servants, including messengers, for

Classified List.

Chief and Superintending Engineers' and Examiners' offices according to requirements.

Numerical Scale—Accounts Branch.

68. A scale of Examiners, Deputy and Assistant Examiners, will be laid down for the Accounts Branch of the department, and will be distributed by the Government of India among the several Provinces or Branches.

69. The number of Accountants will be fixed by the Government of India under the different lists detailed in para. 100 according to requirements.

70. The number of Accountants of each grade will be based on the following proportions:—

Of the total number of Accountants fixed for each list, one-eighth will be of the 1st and 2nd grades together; the 2nd grade will be always more than the 1st grade; one-fourth of the 3rd grade, allowing, in each case, one for fractions above $\frac{1}{2}$; the remainder will be of the 4th grade.

In lieu of a senior Accountant, an Assistant Examiner may, at the discretion of the Government of India, be appointed in any of the Local Administrations.

71. It is to be understood that in all these cases the numerical scale need not necessarily be worked up to. Vacancies in a superior class or grade may be compensated for by a corresponding excess in any lower class or grade.

NOTE.—This rule is applicable to all scales of establishment.

Classified List.

72. A Half-yearly Classified List and Distribution Return (P. W. D. Form No. 110, Parts I and II) of all members of the Engineer and Upper Subordinate establishments will be submitted by each Local Government to the Government of India. A similar list for the Accounts Branch will be prepared by the Accountant General, Public Works Department. Instructions for its preparation are given on the forms, and the general

Promotions-Executive Branch.

arrangement will be similar to that of the lists published half-yearly by the Government of India.

73. The above returns will be issued corrected up to 30th June and 31st December of each year. Proofs of the lists as issued for the previous half-yearly will be sent to the Local Authorities for correction in accordance with events occurring up to the end of the current half-year, and they should be returned so as to reach the Government of India not later than 15th June and 15th December of each year. No proof received after that date will be used, and therefore particular attention to the despatch of the revised proof is enjoined. The Distribution Return will be published as received from the Local Authorities, who must for obvious reasons be held entirely responsible for its correctness. It should be sent direct to the Calcutta branch of the office of the Secretary to the Government of India in the Public Works Department when the head-quarters are at Simla.

74. A Return in P. W. D. Form No. 110, Part III, showing the details of the numbers of officers in the Engineer and Upper Subordinate establishments, inclusive of Direction and all special appointments, should be attached to the Classified List. A similar return regarding officers in the Accounts Branch should also be attached.

Annual Detailed Statement of Establishment.

75. An annual statement of pensionable inferior servants employed in each division and office, should be submitted in Form No. 112, by the head of the office, as soon after 1st April of each year as possible, to the Examiner in whose office it will be retained, after being duly audited, for the purpose of verification of services for pension.

Promotions—Executive Branch.

76. Permanent promotions are those which are made to complete the establishment on augmentation,

Promotions—Executive Branch.

or in the room of officers whose names are removed from the general departmental list, by death, resignation, or other permanent cause.

77. Temporary promotions are those which are made—

(1) in the room of officers who have gone on furlough or

NOTE.—The same rule applies to promotions in the Superior Revenue establishment of State Railways with the restriction imposed by Volume IV, Chapter VIII, para. 38, clause (d).

(2) in the room of officers temporarily promoted to a higher grade under the operation of the foregoing clause.

NOTE.—Temporary promotions in the Engineer establishment can

Chapter I.—Substitute the following for paragraph 78:—

78. The promotion of all Chief and Superintending Engineers is regulated by the Government of India. Chief and Superintending Engineers of the Railway Branch will be borne on one list for purposes of promotion, and Chief and Superintending Engineers of the Irrigation Roads and Buildings Branch will be borne on a separate list for purposes of promotion, irrespective of the province of the Department in which they may be serving.

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III.—One for the Railway Branch.

NOTE.—In the first of these, promotions will be made by the Local Governments; in the second and third by the Government of India in the Public Works Department. Local Administrations and the Directors of Railways concerned will make officiating promotions to the class of Executive Engineer for absences of three months and under. The promotion of Engineer Apprentices to the grade of Assistant Engineer will be made in all cases by the Government of India.—See also Paras. 169, *et seq.*

80. To assist the Government of India in dealing with the promotion of members of the Public Works Establishments borne on lists II and III, referred to in para. 79, Local Governments and Administrations, and the Director General of Railways will submit as

Promotions—Executive Branch.

soon as possible after the 28th February yearly returns (P. W. D. Form No. 109) of the names of officers of the Engineer Establishment below the rank of 1st grade Executive Engineer serving under their orders.

The rolls will be accompanied by reports drawn up on the "*Accompaniments to Form 109*" of the work and character of each officer during the previous year. These reports will form the basis of a yearly record of the service of each officer, and promotions will be made on a consideration of the whole record of the officers' service, due weight being given to the more recent recommendations, rather than on a consideration of the report of a single year.

81. In the selection of officers for permanent promotion, it should be understood that seniority is not in itself sufficient ground on which to base a claim, and must not be allowed to interfere with the advancement of junior men who have rendered exceptional service.

No one should be brought forward who is not considered decidedly deserving of promotion on the ground of good service, the convenience of the public service being paramount to all other considerations.

More importance should be attached to merit in the selection of officers for promotion, and senior officers whose reports are not satisfactory, should be passed over.

82. Each Local Government should record its opinion fully upon the work and capacity of every officer serving under it, who is on a list the promotions on which are made by the Government of India. Whether any general remarks on his character and capacity are recorded or not, a distinct opinion on his work for the year under report should be recorded in each case. The accompaniments to Form 109 on which the remarks are recorded will, on receipt in the Public Works Department Secretariat, be filed as the permanent register of the officer's service on which his future promotion

Promotions - Executive Branch.

will depend. The office copies of the above forms will be filed in the office of issue; and, on occasions of an officer's transfer, will be forwarded to the head office of the Local Government or Administration to which he is transferred, after being completed to date by the Administration from which the officer is transferred. Extracts recording praise or censure on specific occasions regarding every officer will be filed with his permanent register.

83. The use of P. W. D. Form No. 109, with accompaniments, for officers on lists other than those under the Government of India, is optional with Local Governments and Administrations. They should, however, if they do not use that form, with its accompaniments, use the forms in use prior to the issue of the orders contained in Government of India, Public Works Department, Circular letter No. 2535G., dated 1st October 1888, or such other forms as are considered suitable. At the same time it is considered that much advantage would follow from adopting some procedure for maintaining a permanent record of the service of every officer in the Department, and in the case of officers transferred from one province to another such a record is almost a necessity. In regard to this point the orders of Public Works Department No. 2535G., dated 1st October 1888, and the subsequent orders contained in Public Works Department, Resolution No. 1780G., dated 31st May 1894, should be read.

84. Owing to the small number of superior posts in the department compared with the total strength, it is necessary to exercise a strict system of selection as opposed to that of seniority, in order to secure the appointment of the best officers to those posts. Local Governments should therefore be careful in maintaining a continuous record of character to enable them to make proper recommendations regarding officers of the rank of 1st grade Executive Engineer and above. A register will be maintained of all such recommendations in the office of the Secretary to the Government of

Promotions—Executive Branch.

India, Public Works Department, and the selections for promotions will be mainly made on the recommendations in the register. In order to render this register effective, it is necessary that the recommendations sent up by Local Governments should be very carefully considered and be made very full and complete. The following rules are laid down for the guidance of Local Governments:—

1. On the 1st of January of each year, recommendations should be carefully prepared concerning all Executive Engineers in the 1st grade, whom the Local Government considers fit for promotion to Superintending Engineer. Each Local Government will also furnish a list, not necessarily containing any remarks, of the men in the 1st grade of Executive Engineers whom it considers unfit for promotion to the rank of Superintending Engineer.
2. The recommendations regarding the selected men should be made under the following four heads:—

1. Professional.	3. Personal.
2. Administrative.	4. General.
3. A register of such recommendations should be kept up by the Local Governments as a continuous record of the officer's character and qualifications, in order to facilitate the preparation of subsequent recommendations.
4. The recommendations sent forward to the Government of India should be recorded on a separate sheet for each man. It is not necessary that these recommendations should be drawn up in any particular form. All that is necessary is that the name and rank of each officer should be stated on the sheet, that the information required in Rule 2 should be clearly given, and that the document should be signed in full by the officer who prepares the recommendations for the acceptance of the Head of the Administration.
5. The Government of India will maintain registers of the recommendations so forwarded, and by their help will prepare a roster of men selected for promotion to Superintending Engineer.
6. Similar recommendations should be furnished of officers who are already Superintending Engineers, in regard to their fitness for promotion to the post of Chief Engineer.

Promotions—Executive Branch.

7. No recommendations, unless specially asked for, need be furnished regarding officers who are already substantive Chief Engineers.
8. The recommendations sent up should be submitted to the Head of the Local Government, and the fact of his concurrence in them invariably recorded. In the case of Superintending and temporary Chief Engineers, who are Secretaries to Local Governments or Administrations, the recommendation should be made by the Head of the Administration himself, in the covering letter.

85. Recommendations regarding Consulting Engineers for Railways will be prepared in the office of the Secretary to the Government of India, Public Works Department, for entry in the register, after approval by Government.

86. It will be the special duty of the Directors of the Railway branches concerned and of the Inspector General of Irrigation to bring to the notice of the Government of India any special information as to the character of officers, which they may obtain on their inspection tours, and with the consent of Government to have such report entered in the register.

87. With reference to the orders in para. 84 inculcating great care in the selection of officers for the class of Superintending and Chief Engineers, it is further necessary that care should be taken in promoting officers to Executive Engineer, 1st grade, from which grade the appointments to the Superintending Engineer class are made.

88. When anything so unfavourable as to affect an officer's promotion is recorded in his annual qualification report (accompaniment to P. W. D. Form No. 109, see para. 80) or in any similar form used for the same purpose by Local Governments (see para. 83), the substance of such remarks should be communicated to the officer by the Local Government or Administration or the Directors of the Railway branches concerned and any reply or explanation received in consequence from

Promotions—Executive Branch.

the officer should be communicated to the Government of India in regard to officers of lists II and III of para. 79, and recorded by the Local Government in the case of officers of list I.

No discussion or controversy can, however, be permitted, and no officer can claim a reply to any comments he may be thus permitted to make.

Under no circumstances can an officer be permitted to address the reporting officer on the subject of an unfavourable report.

89. When officers are temporarily transferred to another Province or Administration, their names remaining on their own lists for promotion, care should be taken by the Local Government to which they are transferred to forward yearly any recommendations it may have to make in their behalf to the authority by which promotions are made on the lists to which they are permanently attached.

90. The selection of officers for temporary promotion will be regulated by the same principle as that for permanent promotion, but, inasmuch as this cannot be acted on in every instance, the fact of an officer having been selected for temporary promotion should not *per se* be held to constitute a claim to permanent promotion.

91. Permanent promotions may, subject to the provisions of para. 62, be given to officers borne on the rolls of a Province or Branch, whether they are present or absent.

92. Temporary promotions may, subject to para. 64, be given from class to class to officers of the Engineer establishment actually present on duty, or absent on privilege leave. They will be held to commence from the date the absentee, in whose place the promotion is made, makes over charge of his duties, and to cease on the date of his return to duty. Assistant Engineers, while undergoing a course of practical training in England or in India, are not eligible for temporary promotion.

Promotions—Executive Branch.

93. On the return from leave of the officer in whose place a promotion has been thus made, he will resume the rank he occupied before going on leave, and, as a rule, the latest temporary promotions will be cancelled; it will, however, be understood that no officer has any claim to any particular post, but only to the rank in the department which he held before going on leave. But an Assistant Engineer, who may have held the temporary rank of Executive Engineer before going on leave has no claim to resume that rank on his return.

94. When a Military officer of the rank of Chief Engineer or Superintending Engineer or Executive Engineer is ordered on field service, and it becomes necessary to appoint another officer to carry on the duties of Chief or Superintending Engineer or to the charge of an Executive division, officiating promotions may be made, but substantive *pro tempore* promotions, under Articles 110 to 114 of the Civil Service Regulations, are not admissible in the room of an officer absent from his post on field service.

95. When an officer of either the Public Works or
Paragraph 95, page 39.—Substitute the following
for the existing paragraph 95:—

95. Officers of Royal Engineers of the Public Works Department will, while employed on field service, draw pay and allowances wholly under Military rules.
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service.

No. 54.

But an officer officiating in a higher class for another officer so detached under the preceding paragraph should he himself be thereafter ordered on field service, has no claim to any similar advantage arising from rank which he has obtained owing to the absence of another officer on field service. He is for the purpose of calculating his half departmental staff pay while on

Promotions—Executive Branch.

field service, entitled only to the substantive or temporary rank which he would otherwise have held.

96. Permanent promotions amongst Upper Subordinates are made as laid down for promotion from one grade to another in the classes of Executive and Assistant Engineer; but temporary promotions may also be given to them from grade to grade.

97. The promotions of Upper and Lower Subordinates will be made by Local Governments, or in the case of Lower Subordinates, by officers to whom they may depute the power. The Local Government, in the case of Upper Subordinates on the State Railway list, is the Director of the Railway Branch concerned.

Reports on Upper Subordinates on the State Railway list should be submitted annually on the 31st August of each year in Form No. 109A. Ry.

98. The honorary rank of Assistant Engineer will be conferred on selected Civil Upper Subordinates under the following rules:—

- (i) The proportion of Civil Upper Subordinates on whom the distinction of the honorary rank of Assistant Engineer is conferred, may be 6 per cent. of their total number on each list, with an addition of one for any fraction. The distinctions will be conferred by Local Governments and Administrations; and in the Railway Branch, by the Government of India in the Public Works Department, on the recommendation of the Director of Railways concerned.
- (ii) Selections for the honorary distinction must be confined to the grades of Sub-Engineers.
- (iii) The subordinates who receive the honorary distinction as above will be borne as substantive on the list of Upper Subordinates, and in italics on the list of Engineers of the grade to which they are appointed, with the words "Honorary rank" in the column of remarks. The distinction being purely honorary, and given solely with the view of improving the social status of the recipient, their pay will be that of their rank as Upper Subordinates. But they may exercise the option between travelling allowances of

Promotions—Accounts Branch.

Upper Subordinates and those of Assistant Engineers. They must exercise the option at the time they receive the distinction once for all, but if they elect the allowances of Assistant Engineers, they may, if they choose, revert to those of Upper Subordinates while serving in a Presidency town.

- (iv) The honorary distinction need not necessarily be accompanied by any change of duty.

Promotions—Accounts Branch.

99. The rules for the promotion of Examiners, Deputy and Assistant Examiners, will be the same as for Engineers. The promotions of these officers will be made by the Government of India. Local Governments should submit annually to the Government of India, during the first week in January, the names of those officers whom they consider deserving of promotion. The recommendations should be made in P. W. D. Form No. 109 B., and if it is not considered necessary to make any recommendations, the Government of India should be so informed by letter.

100. The promotions of Accountants will be regulated according to the following lists, and will follow the rules laid down for the promotions of Upper Subordinates.—(See para. 96) :—

- I.—Madras.
- II.—Bombay.
- III.—Bengal.
- IV.—North-Western Provinces and Oudh.
- V.—Punjab.
- VI.—Burma.
- VII.—The Military Works Department.
- VIII.—The North-Western Railway.
- IX.—The Eastern Bengal State Railway.
- X.—Local Administrations and the Railway Branch, excluding the North-Western and Eastern Bengal State Railways.
- XI.—The office of the Accountant General.

Promotions - Accounts Branch.

101. Promotions of Accountants on lists I to VI will be made by the Local Governments concerned; on lists VII, by the Director General of Military Works; and on lists VIII and IX by the Managers of the Railways. On all these lists the promotions will be made, when vacancies occur, on the recommendations of the Examiners subject to the conditions laid down in para. 102. Promotions on the other lists will be made by the Accountant General, on the occurrence of vacancies, to whom Examiners' recommendations will be submitted annually in P. W. D. Form No. 109 B (without its accompaniment) after taking the orders of the head of the Administration or Department concerned.

102. Whenever a vacancy, permanent or officiating, occurs in the 1st or 2nd grade of the establishment of Accountants under a Local Government, the Examiner should lay his proposal for filling it before the Accountant General, Public Works Department; and, on receiving that officer's approval, should submit it for the orders of the Local Government. If the Local Government does not approve of the recommendations of the Accountant General, it will refer the case to the Government of India for orders.

NOTE.—This paragraph applies to the Military Works Department and the North-Western and Eastern Bengal State Railways, the Director General of Military Works and the Managers of the Railways representing the Local Government.

103. Civil Accountants may be granted the honorary rank of Assistant Examiner in the same proportion and under the rules laid down in para. 98 for conferring the honorary rank of Assistant Engineer upon Upper Subordinates. The selections for these distinctions must be confined to permanent 1st grade Accountants.

The Government of India will, on the recommendation of the Accountant General, Public Works Department, grant the honorary distinctions, except in Madras and Bombay where those Governments will grant them on the recommendation of the Examiners concerned made with the approval of the Accountant General.

Transfers.

Transfers.

104. Local Governments may transfer within their province or charge any member of the department, except that the Directors of the Railway Branches concerned cannot transfer Engineers-in-Chief, Superintending Engineers may transfer Assistants and Subordinates within their respective circles, and Executive Engineers may transfer them within their respective divisions.—See also paras. 1278 and 1538, *et seq.*

105. Transfers of members of the Engineer and Upper Subordinate establishments from one Local Government to another will be made by exchange on mutual consent of the transferring Governments, except on special occasions when the Government of India may see fit to order transfers; all such transfers from one province to another will be reported to, and in the case of members of the Engineer establishment notified by the Government of India.

106. In the absence of notifications in the *Gazette*, the necessary communications to the officers or subordinates concerned, and to the Accounts officers, should be made by memorandum.

107. All transfers of members of the Engineer establishment within a province or branch of the department, excepting within divisions, should be gazetted.

108. Transfers of the Superior officers of the Accounts Branch, except Assistant Examiners, are made by the Government of India; transfers of Assistant Examiners are arranged and carried out by the Accountant General.

109. Transfers, appointments, and promotions of Upper Subordinates and Accountants should be reported in monthly returns, to be forwarded, without fail, on the 1st of the following month, to the Secretary to the Government of India, in the Public Works Department, for the correction of the Classified List. If no such

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events have taken place in the month, a blank return should be sent.

110. Transfers of Accountants within a province or on a State Railway can be made by the Examiner with the concurrence of the Superintending Engineer, or Manager, or Engineer-in-Chief. Transfers of Accountants from one province to another, and in the Railway Branch of the Department, from one Railway to another, can be made only by the Accountant General.

111. The power of transferring Accountants from one province to another under the preceding paragraph may be exercised by the Accountant General, Public Works Department, in respect of all the provinces, including Local Governments. In exercising this power the Accountant General will consult, and, so far as may be, endeavour to meet the wishes of the Local Governments concerned.

112. Every Engineer or Upper Subordinate transferred from one station to another must report his movements to the officer under whose immediate orders he may be proceeding to serve. Officers of the Engineer establishment must also report, if transferred within a province, to the Superintending Engineer, and if from one province to another, to the Chief Engineer, under whom they may be serving or proceeding to serve.

113. Before the transfer of any officer or Upper Subordinate of the department from one province, or from one branch to another, is carried out, a confidential report of his character and qualifications should invariably be forwarded to the authority by whom the transfer is ordered. It should always be distinctly stated in the report whether the promotion of the officer would have been recommended had he not been transferred.

NOTE.—This rule applies to Accountants, but not to Superior officers

Paragraph 114.—Cancel the last sentence of this paragraph commencing with the word, appointments and ending with the words, Note 2.

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to insure that the Public Works establishments be capable of contraction as well as of expansion as the expenditure on works diminishes or increases, the permanent establishments should be supplemented by temporary establishments to such extent as may be necessary, and varying in strength from time to time according to the nature of the work to be done. The powers of Local Governments to sanction such temporary establishment are subject to the following restrictions :—

- (a) If the cost is wholly chargeable to Imperial, the pay of any one appointment must not exceed Rs. 250 a month.
- (b) If the cost is wholly, or partly, Provincial—
 - (i) Where the remuneration does not exceed Rs. 250 a month, the sanction may be for any specified period.
 - (ii) Where the remuneration exceeds Rs. 250 a month, the sanction cannot be for more than six months.

Subject in all cases to the limit laid down in the budget estimate for temporary establishment under the following heads :—

- Engineer.
- Upper Subordinate (including Surveyors).
- Accountants.
- Lower Subordinate (including Surveyors).
- Petty.
- Office.

Appointments under (b) (ii), *i.e.*, on pay exceeding Rs. 250 a month must be reported to the Secretary of State through the Government of India [*vide* para. 381, Rule III, Clause (1), Note 2].

NOTE 1.—All persons so engaged must be required to sign the declaration indicated in Rule IV of para. 116. Petty establishment and establishment whose pay is charged to works under para. 945, are exempted from submitting temporary service declarations.

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2.—The powers of the Director General, Military Works, to sanction temporary appointments in his own office are restricted to appointments on salaries of Rs. 100 per mensem and under.

115. Members of permanent office establishments are not to be deputed on temporary extra work in the office in which they are employed at higher pay than that which they draw on the regular establishment; such deputations should be made without extra pay, officiating arrangements being made to fill up the regular staff. The object of this rule is to prevent temporary appointments from being sanctioned for the purpose of increasing the pay of members of the office establishment.

116. The employment of temporary officers, on rates of pay higher than Rs. 250 per mensem, is permissible under the following rules :—

I.—The estimate for a Productive or Protective or other large work, which cannot be carried out by means of the permanent staff of Engineers and Upper Subordinates, and of temporary officers on salaries of not more than Rs. 250 per mensem, should make separate provision in a lump sum for temporary establishment drawing salaries above that limit. Simultaneously with the submission of the estimate, a separate report must be submitted to the Government of India, showing in detail the temporary staff required of officers whose salaries exceed Rs. 250 per mensem, and the necessity for it. It should also be stated to what extent the temporary posts can be filled up by persons locally engaged, whose names and qualifications should be stated, and the rates of pay it is proposed to give them. The rates of pay for such establishment must not exceed a maximum of Rs. 950 per mensem for any individual officer; but within this limit any rate may be *proposed* by Local Governments.

II.—The statement of temporary requirements will be considered on its merits; and if the Government of India has no Engineers or Subordinates of the permanent staff at its disposal, permission will be given, to the extent to which the proposals may be approved, to engage men locally; or the Gov-

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ernment of India will address the Secretary of State with the view of getting men from England. The rates of pay sanctioned for each individual cannot be increased without the previous sanction of the Government of India.

III.—The sanction for such temporary posts will hold good for a period not exceeding twelve months; and if required for a further period, renewed sanction must be applied for three months before the expiry of the term for which the sanction has been given.

IV.—Persons engaged locally will be on the footing of monthly servants, and they must be clearly informed in writing that their employment carries with it absolutely no claim to pension, or to any absentee allowances beyond those conditionally given to temporary employés under Articles 227, 273, 369 (rule 1), and 372 (rule 1) of the Civil Service Regulations; and they must be required to sign a declaration that this is clearly understood by them. As soon as they have joined their appointments, the fact should be reported to the Government of India in order that the transaction may be reported to the Secretary of State (*vide* Clause (1), Rule III, para. 381. If they are engaged for a special work, their engagement lasts only for the period during which the work lasts. If dismissed otherwise than for serious misconduct before the completion of the work, they will be entitled to a month's notice or pay in lieu of notice; but otherwise, with or without notice, their engagement terminates when the work ends.

The terms of engagement should be clearly explained to men employed under the circumstances mentioned in this order.

V.—Persons engaged by the Secretary of State will generally come out on a formal agreement for the specific work for which their services are required.

VI.—The names of all persons so employed should be entered in the Classified List in italics as *temporary* at the foot of the Engineer or Upper Subordinate list, as the case may be, together with the salaries they may be receiving. They will not be graded, and their appointment should not be notified in the official Gazette.

Establishments employed on Local Fund Works.

VII.—Temporary employés may also be engaged under the above rules, not only for particular works but for works generally, and to supplement the permanent establishment. Their salaries should be charged in the accounts of the Public Works Department to the sub-head establishment of a particular work, or to the departmental head “establishment,” according as the establishment is sanctioned for a particular work or otherwise.

117. Applications for the renewal of sanction to temporary appointments and deputations or allowances, which would require a reference to the Secretary of State for India should be submitted to the Government of India in sufficient time to admit of their consideration, and to avoid the Secretary of State’s sanction having to be anticipated.

118. The rule given in para. 47 for permanent applies to temporary establishments, so far as titles only are concerned. There is no restriction as to rates or scales of salary within the limits of sanction prescribed.

Establishments employed on Local Fund Works.

(Paras. 119 to 131 are not applicable to the Railway Branch.)

119. Members of the department may be employed on Local Fund Works at the discretion of the Local Government under the rules given in paras. 120, *et seq.*

120. Superintending Engineers may be required to exercise, in addition to their ordinary duties, supervision over the Local Fund expenditure, in communication with the Civil officers under such orders and rules as Local Governments may lay down.

121. Members of the department employed in an executive capacity upon Local Fund Works, may be divided into three classes, *viz.* :—

1st.—Those detached for the sole purpose of superintending Local Fund Works, and placed under the orders of the Local Civil authorities or Local Boards and paid entirely from Local Funds.

Establishments employed on Local Fund Works.

2nd.—Those employed wholly on Local Fund Works which are constructed under the administration of the Chief Engineer, and according to the rules of the department.

3rd.—Those employed partly on Imperial or Provincial, and partly on Local Fund Works.

122. Subject to the condition in para. 124, members of the Engineer of Upper Subordinate or Accounts establishment may, at their own option, be permanently transferred to the first of these classes.

123. Such persons will be entered in the Classified lists in italics in the grade which they held at the time of transfer.

124. Any Officer or Upper Subordinate so transferred can return in his former grade to the department only at the direction of the Local Government, but he may be brought back to the regular establishment of the department by the order of the Local Government whenever his services may be required in the same or any higher grade it may think suitable, subject to the usual condition regarding examinations and the fixed proportions of the grades.

125. The rules in paras. 121 to 124 apply to the case of Officers and Upper Subordinates permanently transferred for employment on Local Fund Works, but there will be no objection, under the same general restrictions, to their temporary deputation for like purposes; the officers being retained on the Public Works list, and the whole charges borne by the Local Funds. All such transfers or deputations in the case of officers should be gazetted.

126. Persons of the 2nd class mentioned in para. 121, *viz.*, those employed on Local Works which are carried on under the orders of the Chief Engineer, will be subject to the rules of the department. Officers and Upper Subordinates may be thus employed on Local Works at the pleasure of the Local Government; the transfer of officers being duly gazetted.

Employment under Native States.

127. The members of the Engineer and Upper or Lower Subordinate establishments of the department may, at the discretion of the Local Government, be employed on Local Fund Works in addition to their regular duties, when it can be done without detriment to the public service, in any capacity and with any powers except those of a Chief Engineer.

128. When so employed their travelling allowances for journeys made on duty connected with a Local Fund may be charged to the Local Fund.

129. No officer or subordinate on an Imperial or Provincial establishment may receive any additional emoluments on account of the performance of any duties in connection with Local Fund Works, except as provided in Article 89 of the Civil Service Regulations.

130. The Accounts Branch of the department will be available for aid to the Local Fund Works on the same principles as are laid down above for the Executive Branch.

131. The whole charges for establishment employed under paras. 127 and 130 will be audited and paid in the department, the charges being adjusted by deduction from the Imperial or Provincial and debit to the Local Fund estimate as decided by the Government of India in each case according to circumstances.

Employment under Native States.

132. The rules as to the grant of absentee allowances and pension to officers of the regular Public Works establishments transferred to Local Funds which are under the control of the Government, and to officers of establishments lent to Native States, Municipalities and other bodies financially independent of the Government of India, will be found in Part VII of the Civil Service Regulations.

133. While an officer is so employed by a Native State, he will be borne on the Imperial lists as a supernumerary. His claims to promotion will be determined

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from time to time on a consideration of the reports of the Inspecting officer, and those submitted by the officer himself; and when he is considered by the chief authority under whose control he is placed deserving of promotion, a recommendation should be submitted to the Secretary to the Government of India, in the Foreign Department, with a distinct statement of the willingness, or otherwise, of the Durbar to incur any increased charge involved by such promotion. Any exceptional rate of remuneration given by the Durbar cannot in any way be taken into consideration as influencing the officer's promotion or his grade when he reverts to the Public Works Department.

134. No officer will be lent to a Native State unless he has passed the examination in Hindustani according to the Departmental Standard.—See para. 176.

135. An officer lent to a Native State on reverting to the Public Works Department will re-enter in the grade to which he may have attained, and the other officers who may have received sub. *pro tem.* promotions in his room will revert to their substantive grades.

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136. Local Governments (including Chief Commissioners, but excluding the Director General of Military Works and the Directors of Railway Construction and Railway Traffic) may, subject to the provisos stated below, without reference of each case to the Government of India, sanction expenditure, whether Provincial or Imperial, on objects customarily recognized as fit objects for the expenditure of public money in cases in which a reference to the Government of India has hitherto been required either (*a*) by the terms of any rules or order, or (*b*) because the conditions or limitations prescribed in any rule or order are not completely fulfilled, or (*c*) because there is no rule or order authorising the expenditure; provided that—

- (1) the sanction relates only to a single payment and does not cover any recurring payment;

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NOTE.—This does not prohibit a payment calculated at so much per day or per month (*e.g.*, joining time over 30 days), but merely excludes periodical payments running into future dates.

- (2) the sanction does not involve the setting aside of any existing rule of the Government of India as distinguished from the granting of an exemption from its operation, justified by special circumstances; and that it does not establish a new rule or practice involving expenditure.
- (3) the total amount payable under the sanction does not exceed Rs. 1,000 in any case if charged wholly or partly to Provincial or Local, and Rs. 500 if charged wholly to Imperial;
- (4) the expenditure is within the power of the Government of India to sanction, and does not require a reference to the Secretary of State.

Each sanction given under the powers herein conferred must quote the paragraph for the information of the Account Officer concerned; and a quarterly list of all such sanctions shall be prepared by the Account Officer and submitted, through the Local Government, to the Government of India in the Finance and Commerce Department in the form appended within three months of the quarter to which the list relates. If no orders are received regarding any item entered in the statement, it may be assumed that the orders have been accepted and confirmed by the Government of India. The authority given must not be delegated.

The order applies to all payments under the Civil Service Regulations in the Public Works Department.

Number and date of order of Local Government.	Particulars of the case as brief as possible.	AMOUNT OF PAYMENT SANCTIONED (TO BE FORWARDED TOTALLED EACH FINANCIAL YEAR.)		Remarks (if any) of Account Officer and Local Government in submitting the case.
		Imperial.	Provincial.	
	(The object being to show the nature of the payment and why it commended itself to the Local Government.)			

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137. Unless, in any particular case, it be otherwise distinctly provided, the whole time of a public officer must be held to be paid for by the State, and he may be employed in any manner required by proper authority within his own branch of duty, without claim for additional remuneration, whether the services rendered are such as might ordinarily be paid for from the Imperial or Provincial Revenues, or any Local Fund.—See also paras. 395, *et seq.*

138. All Municipalities and Funds administered under a Local Government, including Port Trust Funds and Wards Estates, are entitled to the gratuitous advice and services of officers of the Public Works Department, when these can be given without detriment to the public service. It will rest with the Local Governments in each case to decide whether this last condition is fulfilled, and to indicate in each instance to what officer application for advice or assistance should be made.

139. When a Municipality or Fund has its own Engineer or Manager, it would probably desire to only *consult* some superior officer of the department. In other cases more direct supervision and assistance might be considered desirable, and should be freely given without charge, if the Local Government decide that such supervision and assistance can be given without detriment to the public service.

140. The orders contained in the last two paragraphs do not affect any Government officer who, as a Director of a Railway Company, or as a member of a Town Council or Port Trust (Government Director of the Darjeeling Railway, Chairman and Vice-Chairman of the Rangoon Port Trust), etc., is under any special or local law entitled to receive fees or other remuneration for attendance at meetings of Railway Directors or of Port Commissioners, etc., for the transaction of business.

141. The usual percentage charges to Municipalities and Local Funds for work done by Imperial and

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Provincial establishments will be made under the rules laid down in paras. 2119 and 2120. It is left to the discretion of Local Governments and Administrations to sanction any relaxation of these rules in the case of works carried out by Provincial establishments, but where such relaxation will affect Imperial Funds, the previous sanction of the Government of India should be obtained.

142. When any immoveable public property is made over to a local authority for public purposes, the grant shall be made expressly on the condition, in addition to any others that may be settled, that should the property be at any time resumed by the Government, the compensation payable therefor shall in no case exceed the amount (if any) paid to the Government for the grant, together with the cost or their present value, whichever shall be less, of any buildings erected or other works executed on the land by the local authority.

143. At the end of each official year, lists of surplus stores in the Buildings and Roads and Irrigation Branches separately, should be prepared by Local Governments and Administrations and circulated in print to other Local Governments and Administrations and to State and Guaranteed Railways.

144. Drafts of rules, regulations and notifications having the force of law and affecting the outside public should before issue under any Act, or in cases in which the previous approval or sanction of the Governor General in Council is necessary before submission to the Government of India, be published with a view to ascertaining whether any valid objections can be taken thereto. A similar course should be adopted in the case of rules or notifications affecting the outside public intended to be issued not under any Act or Regulation but as executive orders.

When drafts of any rules, regulations, or notifications of the foregoing classes are submitted for the sanction of the Governor General in Council, it should

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invariably be stated whether they have been published and the result of publication described. If they have not been published, the reasons for non-publication should be fully explained. (*Vide* Circulars Nos. XX and VI P. W., dated, respectively, 8th December 1882 and 5th June 1893.)

Annexure A.

Military Pay and Allowances of Officers; Warrant and Non-Commissioned Officers; and Soldiers.

(Vide *Paras. 10-15.*)

Royal Engineer Officers.

RANK.	Pay proper.	Residue of pay and Indian allowances.	Extra batta.	Tentage.	TOTAL.	Presidency house-rent in lieu of tentage except in the rank of Major.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Colonel	304 6 0	76 15 0	...	200 0 0	1,265 5 0	...
Lieutenant-Colonel	243 8 0	304 6 0	304 6 0	150 0 0	1,002 4 0	180 0 0
Major . . . . .	...	...	...	...	* 610 14 0	100 0 0
Captain	140 0 0	127 5 0	91 5 0	75 0 0	433 10 0	135 0 0
Lieutenant	70 0 0	84 14 0	63 14 0	50 0 0	265 12 0	90 0 0
Second Lieutenant	60 0 0	57 10 6	45 10	50 0 0	213 5 0	90 0 0

* NOTE 1.—This rate is drawn in addition to staff salary, but, excluding pay proper of Rs. 182-10, is subject to the maximum limit of the grade. A Major on the consolidated scale of pay draws military pay proper at Rs. 182-10 in addition to consolidated pay.

NOTE 2.—The Military pay and allowances admissible to a substantive Colonel promoted from the Royal Engineers are the same as those admissible to a Lieutenant-Colonel.

NOTE 3.—The Military scale of house-rent allowance is not drawn by Royal Engineer Officers in the Public Works Department except as provided for in Chapter I, para. 33, exception (3).

Staff Corps Officers.

RANK.	Military pay.	Presidency house-rent in addition to pay.
	Rs. A. P.	Rs. A. P.
Lieutenant-Colonel	827 14 0	125 0 0
Major	640 14 0	100 0 0
Captain	374 1 6	75 0 0
Lieutenant	225 12 0	40 0 0

Annexure A.

Warrant Officers.

GRADES.	Net or warrant pay.	Indian Warrant allowances.	TOTAL.	Presidency house-rent.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Deputy Commissary	120 0 0	180 0 0	300 0 0	45 0 0
Assistant Commissary	75 0 0	150 0 0	225 0 0	30 0 0
Deputy Assistant Commissary	60 0 0	120 0 0	180 0 0	30 0 0
Conductor	50 0 0	50 0 0	100 0 0	15 0 0
Sub-Conductor	40 0 0	40 0 0	80 0 0	10 0 0

NOTE.—For broken periods the daily rate is calculated at $\frac{1}{30}$ th of total monthly sum.

Non-Commissioned Officers and Soldiers.

The rate of exchange fixed periodically by Her Majesty's Government for the conversion of English pay of British troops serving in India into Indian money will be communicated by circular to Local Governments.

NOTE.—Non-commissioned officers and soldiers of the British Army serving in Departments, including the Military Works Department, who do not receive a consolidated rate of pay, should, in future, receive their *regimental pay* of rank for the month of March, although paid in April, at the rate of exchange fixed for the closing year for the payment of British troops serving in India.

Chapter II.—Rules for Appointment and Promotion.

	PARA.		PARA.
ENGINEER ESTABLISHMENT	145	SUPERIOR OFFICERS OF AC-	
UPPER SUBORDINATE ESTABLISH-		COUNTS BRANCH	229
MENT	195	ACCOUNTANTS	242

Engineer Establishment.

145. The Engineer Establishment, as limited by the demands of the public service, is recruited from the following sources :—

- (1) From officers of the Corps of Royal Engineers on the Indian establishment.
- (2) From passed students of the Royal Indian Engineering College.
- (3) From passed students of the Indian Civil Engineering Colleges.

146. Young officers of the Royal Engineers will, on their services being placed at the disposal of the department, be appointed permanently at once in the 3rd or 2nd grade of Assistant Engineers.

147. Subalterns of Royal Engineers, appointed to the department subsequent to the year 1872, count their departmental service as commencing two and a half years after date of first commission, unless the actual date at which they joined was earlier; provided that no officer shall add more than one year to his actual service in the department under this rule.

148. An officer of the Royal Engineers whom it is considered desirable to appoint to a grade higher than that of 1st grade Assistant Engineer, will be employed in the department on the conditions given in para. 149.

149. On his arriving in India, and intimating his desire to be employed, his case will be considered with reference to the branch for which he is suited, having regard to his special qualifications and past service, and to the requirements of the service in India at the period; he will then be posted, as a supernumerary, for

Engineer Establishment.

six months to the office of some selected officer of experience, to give him the means of learning the special duties required of him. If at the end of this period he is reported fully qualified, he will be permanently appointed to the grade in which the Government of India decides to place him, but he will remain on the pay of an Assistant Engineer of the 1st grade until his grade is determined on.

150. Officers appointed as supernumeraries under para. 149, may be treated as permissible excesses over the sanctioned scale, provided they are absorbed in the sanctioned scale of the department within a reasonable time, which should, as a rule, not exceed six months; and that the number of such officers is regulated by a consideration of what the sanctioned scale can readily absorb.

151. As a rule, all officers, whether Civil or Military, on first joining the department, will be required to pass the departmental standard of proficiency in Hindustani (see para. 176), but this rule may be relaxed in the case of persons entering the department in ranks higher than that of 1st grade Assistant Engineer.

152. Passed students of the Royal Indian Engineering College will be appointed as 3rd grade Assistant Engineers. The test prescribed in para. 169 must be passed before promotion to the 2nd grade.

153. The date of commencement of service in the department, of Engineers from the Royal Indian Engineering College, counts after the manner laid down in Civil Service Regulations, Articles 691—93.

Rules for the Provincial Service of the Engineer Establishment.

154. The Provincial service of the Engineer establishment recruited in India is under the leave rules of Indian services, Chapter XIV, and under the General Pension Rules, Part IV, of the Civil Service Regulations.

Engineer Establishment.

The Provincial service is recruited—

- (a) from students of the Indian colleges, being natives of India as defined in the Statute 33 Vict., cap. 3, section 6; and
- (b) from Upper Subordinates of the Public Works Department.

The number of appointments annually is 12 and 13

Chapter II, paragraph 154.—Substitute the following for the second sub-paragraph to this paragraph:—

The number of appointments annually is 14, and they are distributed approximately in the ratio of 9 to 5 or 10 to 4 between the two classes, namely, students of the colleges and the upper subordinates, *and in the next sub-paragraph against the entry, To lists directly under the Government of India, excluding Bengal for the words, Five apprentices substitute the word, six and seven qualified students in alternate years, and against the entry To the Madras list, for the words, Madras Engineering College, substitute the words, College of Engineering, Madras.*

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gineering recognized by that University, and, in alternative years, one Upper Subordinate.

This distribution of the appointments shall be strictly followed, provided, on the one hand, that the prescribed number of students from each college qualify for the appointments on each list; and on the other hand, that there are, in the opinion of the Government of India, or Madras, or Bombay, or Bengal, as the case may be, Upper Subordinates who possess the necessary qualifications. If there is a deficiency in the number of qualified candidates of either the student or the Upper Subordinate class, or of any of the colleges, the full number of appointments on a list may be made up from the other class or from some other college, the students of which are qualified.

Engineer Establishment.

155. Recruits from the Indian colleges other than the Thomason College, Rurki, are appointed as apprentices on Rs. 100 a month. If they have given complete satisfaction during the first six months of training, their salaries may, with the sanction of the Local Government, be increased to Rs. 150 a month. A report on the fitness or otherwise for promotion of an apprentice to the rank of Assistant Engineer should be submitted to the Government of India by the local authorities concerned after one year's service. If then reported to be fully competent in all respects to hold a sub-divisional charge, the apprentice will be promoted. If not recommended on this occasion, the local authorities will consider whether it will be desirable to give the apprentice any further probationary term, or whether he should cease to belong to the department. If they are not recommended within three years for promotion to 3rd grade Assistant Engineer, they are liable to removal from the department.

156. Recruits from the Thomason College

Chapter II, paragraph 156, Rule I.—Substitute the following for this rule:—

I.—In alternate years not more than twelve and fourteen qualified Civil Engineering students in the order of merit in which they stand in the final examination list, will be posted for a practical course of training in the Public Works Department. They will be allotted to the several Local Governments and Administrations in the proportion of two qualified students (one being from among the first six and seven in the order of merit, as the case may be) to each guaranteed appointment, so far as the numbers of students who qualify may admit.

Rule II.—For the word, apprentice or apprentices wherever it occurs, substitute the words, qualified student or qualified students as the case may be.

Rule III.—For the words, An apprentice, substitute the words, A qualified student.

Engineer Establishment.

the course of their practical training, their thorough fitness for appointment to the Public Works Department. If the Local Government or Administration decide that neither has proved his fitness, it may dispense with the services of either or both, or may extend the probation of either or both for a further period not exceeding two years from such date. If the Local Government or Administration decides that one only of the two has proved his fitness, it shall appoint him to be an Assistant Engineer, 3rd grade, and discharge the other. If the Local Government or Administration decides that both are fit for appointment, it shall select and appoint to be Assistant Engineer, 3rd grade, the apprentice who stood first in order of merit in the college final examination, and in discharging the other, shall cause

Insert the following as paragraph 156 A :—

156 A. When two qualified students of the same year are appointed to the same Province or list as Assistant Engineers, 3rd grade, their position for seniority and promotion to the next higher grade will be regulated according to the order of standing at the end of the final examination at the Thomason Civil Engineering College, unless there is unreasonable delay on the part of the officer who took the higher place in joining his appointment for a course of training.

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but may apply to all subsequent entrants.

157. The charges on account of pay and travelling ~~allowance for the apprentices from the Thomason Civil~~

Chapter II,—paragraph 157.—For the word, apprentices in the second line, substitute the words, qualified students.

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Engineer Establishment.

158. The men of the Upper Subordinate class selected annually for special promotion to the Provincial establishment will be ordinarily Sub-Engineers chosen for their ability and merit. Military Upper Subordinates will not be appointed unless they consent to forego their military rank.

Men of the Supervisor class who may be considered qualified by education, practical training, and character, will also be eligible for promotion to the Provincial Establishment, provided that in selecting them due regard is paid to the legitimate claims possessed by men of the Sub-Engineer class, who are desirous of accepting appointments in the Provincial Engineer establishment and are recommended for them.

159. After an officer has been appointed under these regulations to the Provincial service in a grade not below that of Assistant Engineer, 3rd grade, he will belong to the general graded establishment of Engineers. He will, if qualified, rise in the grades by promotion, and, as regards the higher grades, by special selection under the present rules, and will receive the rate of salary laid down in para. 11, according to his grade.

160. The 55 years' rule is applicable to all members of the Engineer establishment (*vide* note to Article 720 of the Civil Service Regulations), and it is therefore applicable to all persons appointed to the Provincial Engineer service, and no one will be allowed to remain in the service, after he has attained the age of 55 years.

161. Upper Subordinates promoted to the Provincial Engineer service are not required to pass examinations in professional subjects and in the native languages under Public Works Department Code, paras. 169 to 171 and 175. +176.

162. On promotion to the Provincial Engineer service men of the Upper Subordinate class will be placed in the 3rd grade of Assistant Engineer and will draw the pay of that grade, *viz.*, Rs. 250. The difference between this sum and the pay of their grade in the

Engineer Establishment.

Upper Subordinate establishment, including the increments they may have, at the time of promotion, earned as Sub-Engineers, will be granted to them as a personal allowance. Men of the Upper Subordinate class shall be, as a rule, selected for promotion to the Provincial service before they have qualified for the increments of Sub-Engineer.

Sub-Engineers promoted to the Provincial Engineer service shall not be granted the sub-divisional allowance which they may have been receiving prior to their promotion.

It is optional with any subordinate to decline promotion.

163. Promotions from 3rd to 2nd grade Assistant Engineer in the Provincial service will be made only as vacancies admit, and on recommendations. Promotions will also be regulated by selection for vacancies within the sanctioned scale. Passing the examination prescribed in Public Works Department Code, paras. 169—171, merely qualifies for promotion subject to the above conditions, in the case of students appointed from the Indian colleges.

164. Officers of the Imperial and Provincial services will be on one list for purposes of promotion.

165. Departmental officers with honorary rank, holding the rank of Deputy Commissary, Assistant Commissary and Deputy Assistant Commissary, Warrant officers of the rank of Conductor and Sub-Conductor and non-commissioned officers and soldiers when promoted from the Upper Subordinate class to the Provincial Engineer service are required to take their discharge from the Army, and will then count their whole departmental service for civil pension (*vide* Article 388, clause 3. Civil Service Regulations). It will, however, be optional with such officers to decline promotion, and it should be clearly pointed out to each Departmental officer with honorary rank or Warrant officer of the Indian Unattached list who may accept promotion on this condition, that his non-departmental Army service will not

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count for pension and that he forfeits his right to a sterling pension under military rules, and also to a possible pension for his widow.

166. The claims of the Upper Subordinates of the Military Works Department will be considered when selecting men for promotion to the Provincial establishment.

167. The date of commencement of service, in the department, of Engineers from the Thomason College, Rurki, is the date of joining their first appointment.

168. Without the special sanction of the Secretary of State, no appointment to the Engineer establishment can be made otherwise than in the manner indicated in the foregoing paragraphs.

169. Assistant Engineers of the 3rd grade, before they can be promoted to the 2nd grade, must pass the examination prescribed in the following paragraphs. An Assistant Engineer desirous of undergoing this examination will apply to the Chief Engineer, and, in forwarding this application, the Executive and Superintending Engineers will attach a special report upon those points of qualification which cannot be tested by examination, specially in regard to his physical energy and efficiency in practical work, and capacity to manage those under his authority. These reports shall always be considered preliminary to the examination, and the candidate shall not be entitled to be examined until they have been received and found satisfactory by the Chief Engineer.—See also para. 175.

170. The examination will be such as to show that he is acquainted with the processes for preparing materials, and with the modes of construction in use in India; that he has a good knowledge of the resources of the districts in which he has been employed as to materials, and of the best mode of applying them, and that he understands the management of work-people; also that he has made himself acquainted with the rules of, and is conversant with the forms of account in use in, the department.

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171. The examination will be conducted by a committee convened by the Chief Engineer, and composed of one Superintending Engineer as President, and two officers of the Engineer establishment as members. It should be for the most part oral, and no theoretical points, such as would in ordinary practice be met by a resort to books of reference, should be introduced. Report of the committee's proceedings, together with the special report prescribed in para. 169, and with the Superintending Engineer's observations and recommendation, will be submitted to the Local Government, who will decide, on the report, whether the examinee has passed. The passing of the examination should be notified in the *Gazette*.

172. Assistant Engineers of the old 3rd grade (pay Rs. 250), will, after passing the examination referred to in paras. 169 to 171, be promoted to Assistant Engineer, new 3rd grade, with effect from the date of their passing the examination, provided they have then served one year in their grade.

173. Cases may occur in which, owing to the exigencies of the public service, illness, or want of time or opportunity for convening a committee, an officer's examination has been delayed; or an officer may have been employed on work other than construction (such as survey or office work), in which he had little or no opportunity of qualifying himself for the examinations laid down in paras. 170 and 175, and he may either decline to appear or fail to pass the examinations in consequence. In such cases, in order to avoid unmerited supersession, an officer will, on passing the examinations noted in the above-mentioned paragraphs, be restored to his original position in the seniority list unless the Superintending Engineer should record his opinion that the delay, or non-appearance, or failure to pass, has been due to causes within the officer's control. The effect of this rule will be, not to allow an officer to be promoted before he has passed the examinations, nor

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to exempt him from the examinations, but to prevent his permanent supersession by officers who were previously his juniors, and who, on passing the examinations, are promoted before him. The same principle may, at the discretion of the Local Government, be applied in the case of the language examination prescribed in para. 29.

174. The Government of India may, in special cases, dispense with the examination, or reduce the period of service on probation.

175. Before an Assistant Engineer of the 3rd grade can be promoted to the 2nd grade, he must pass a colloquial examination in Hindustani, or in the language of the district in which he may be employed. This examination will be conducted by a committee of three officers of the department, assembled under the orders of a Superintending Engineer. The committee will prepare twelve questions, or short sentences, on matters relating to the duty of an Engineer in connection with his works, which the candidate will be required to translate *vivâ voce* at once on their being read to him, in a sufficiently accurate manner to be intelligible to a native. If the committee consider that the translation has been sufficiently accurate, they will certify the fact, and further, that the candidate has conversed intelligibly with a native workman in their presence. This certificate is to be forwarded, with a copy of the questions or sentences, to the Superintending Engineer, who, if satisfied, will countersign it. On this being submitted to, and approved by, the Local Government, the fact of the candidate having passed should be notified in the Gazette, and the mark† affixed to his name in the Classified List. The colloquial examination is not necessary when an officer has passed the Lower Standard.—See also para. 169.

176. No Assistant Engineer, serving on any list under the Government of India except Burma, will be promoted to the rank of Assistant Engineer, 1st grade, until he has passed the examination for the Lower

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Standard (see Appendix 1) in Hindustani. He may also, should a Local Government consider it necessary, be required to pass an examination in reading native accounts. On an officer passing the Lower Standard examination in Hindustani the fact should be notified in the Gazette and the letters L. S. will be placed against his name in the Classified List. Natives of India, whose vernacular is Hindustani, are exempted from the compulsory test. All other natives will fall under the same rules as Europeans.

For officers on the Madras List the compulsory standard is the third class test in Tamil, Telugu, Canarese, or Malayalam.

NOTE.—This rule does not apply to the establishment under the Government of Bombay.

177. For officers stationed in Burma the compulsory standard corresponding to the above will be Burmese instead of Hindustani, but a pass by the Lower Standard alone, without the further test in reading native accounts, will suffice. Natives of Burma, when stationed in Burma, are exempted from passing any compulsory standard, but, when stationed elsewhere, they fall under the general rules. Natives of India, stationed in Burma, are subject to the same rule as Europeans.

178. Assistant Engineers transferred to Burma who have already passed the Departmental Standard examination in Hindustani previous to their transfer, may be exempted by the Local Government from the necessity of passing in Burmese in order to qualify for Assistant Engineer, 1st grade. The fact of such exemption should be noted on the half-sheet accompaniment to the promotion recommendation roll.

179. In the case of officers appointed from the Thomason College before March 1892, the final college examination in Hindustani will be accepted instead of the Lower Standard, and such officers will not be entitled to the honorarium admissible under para. 185. They will, however, on passing by the Higher Standard

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within five years of joining the department, be entitled to the bonus of Rs. 200 allowed under the same paragraph.

180. Officers appointed from the Thomason College after March 1892 will be subject to the same rules, as regards passing by the Lower Standard in Hindustani, as other officers of the Engineer establishment. They will not be allowed to take language leave, but will be entitled to the reward admissible under para. 185 for passing by the Lower Standard.

181. For examination in a language, other than Hindustani under para. 177 or under para. 189, the head of the Local Government will make use of the most suitable committee at his disposal, which, under such orders as may be furnished for their guidance, will set an examination equivalent to the Lower Standard in Hindustani.

182. Any member of the department who may have passed the Higher Standard examination in Hindustani will be exempt from the operation of the rule in para. 176.

183. Members of the Engineer establishment, who are employed at stations where committees for the examination of Military officers in Hindustani assemble periodically, or within a reasonable distance of those stations, will have to appear before these committees, when desirous of being examined. Candidates should apply to the Staff officer of the station through the Executive Engineers under whom they are serving.

184. When the candidate does not reside near such Military station, and the Local Government considers it desirable that he should be examined, the examination shall be held at the nearest Civil station, and be conducted in the same manner as that of a junior Civil servant, by the Commissioner or Judge, with the Magistrate, Joint Magistrate, Sudder Ameen, or a passed Military officer, as members if available.

185. Civil and Military members of the Engineer establishment other than natives of India, who pass

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the Lower or Higher Standards in the languages named below, will draw rewards according to the following scale :—

Lower Standard in Hindustani if passed within two years of joining the department in India .	Rs. 80
Higher Standard in Hindustani after having obtained the reward for passing Lower Standard, provided the examination be passed within five years of joining the department in India .	120
For passing the Higher Standard in Hindustani without having previously obtained the reward of passing by the Lower Standard, within five years of joining the department in India .	200
For officers of the Madras List, for passing the Lower Standard, or the third class test in Tamil, Telugu, Canarese, or Malayalam within two years of joining the department in India .	180
For passing by the Higher Standard in a language other than Hindustani except Pushtoo and Arabic .	500
For passing by the Higher Standard in Pushtoo and Arabic .	800

186. Civil and Military members of the Engineer establishment, both European and Native, will be entitled to a reward of Rs. 180 for passing in the Shan language—see Appendix 1—by the Elementary Standard.

187. Civil and Military members of the Engineer establishment, other than natives of Burma, whilst serving in Burma, will be entitled to the following rewards for Burmese :—

For passing within two years of joining the department in Burma, by Colloquial Standard .	Rs. 180
For passing within five years of joining the department in Burma, by Lower Standard .	180
Ditto ditto ditto ditto without having previously obtained the reward for passing by the Colloquial examination .	360
For passing by the Higher Standard direct .	500
For passing by the Higher Standard, after passing by any of the first three examinations, the difference between Rs. 500 and the sanctioned reward or rewards previously earned.	

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188. The rewards for passing examinations in Persian, Pushtoo, Baluchi, and Shan languages are cumulative; that is to say an officer who passes by the Lower Standard first may draw the sanctioned reward for that standard, and, on subsequently passing by the Higher Standard in the same language, may receive the full reward fixed for that standard, and not only the difference between the amounts fixed for each standard.

189. Rewards will be granted, as shown in the table below, to officers, other than natives of India, stationed in the several Provinces and Administrations entered in column 1, who pass by the Lower Standard in the languages entered in column 2, after having previously qualified in the compulsory standard under para. 176 :—

Table.

Province.	Language.	Amount of reward.
		Rs.
Assam, Brahmaputra Valley	Assamese	} 180
„ Sylhet	Bengali	
Bengal {	Behar	} 180
	Orissa	
	Remainder	
Hyderabad {	Berar	} 180
	Secunderabad	
Burma	Hindustani	180
Punjab*	Punjabi, Pushtoo or Baluchi	180
Baluchistan	Persian or Pushtoo	180
Central Provinces	Marathi or Urya	180
Rajputana and Central India	Hindi or Marathi	180
Coorg	Canarese	180
Madras and Bombay	Language of the district in which the officer is stationed, subject to any general or special order of the Local Government as to what should be considered the second language	180

* N. B.—Certain officers of the Irrigation Branch in the Punjab will continue liable to the rules for examination and rewards as notified in Punjab Government, General Department, Notification No. 432, dated 9th May 1899. To such officers this Code rule will not therefore apply as regards Pushtoo or Baluchi.

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The examination in second languages are purely voluntary, but the fact of an officer having so passed should be taken into consideration when making recommendations for promotions, and it is even yet more important that the ability of an officer to make himself sufficiently understood by natives who work under him, to enable him to carry on his work efficiently, should be one of the conditions for promotion.

To obtain the reward for any of the second languages mentioned in column 2 of the table, an officer must be serving in the Province in which it is spoken as given in column 1, and must pass within two years of the date of joining the Province, the two years being exclusive of any time spent on leave other than privilege leave or on deputation outside the Province. Subject to these conditions, there is no limit to the number of additional languages for which an officer may obtain a reward. Officers stationed in Burma will receive Rs. 360 for passing in the Shan language by the Lower Standard.—See Appendix B.

In Provinces where several vernaculars are spoken, the reward for passing in the vernacular of any district may be obtained by passing the examination within a period of two years of total residence in the district.

Chapter II.—Add as paragraph 1901:—

190A. Neither Apprentice Engineers nor qualified students of the Thomason College should be allowed to present themselves for language examinations before permanent appointment to the Department as Members of the Engineer Establishment. Their whole time should be devoted to works.

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Officers may, once in their service, at such time as is found convenient, obtain from the Local Government three months' leave for this purpose without loss of salary or service. This leave may be taken in

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instalments, and the grant of it will not affect any privilege leave to which under the rules they may be entitled; it can only be taken in India, and may be granted in continuation of any other leave, and *vice versa*, except privilege leave, which latter may, however, be taken in continuation of the special leave. As this leave is granted for a specific purpose, *viz.*, to enable the officer to pass an examination, he should, after completing the examination return to duty at once, if not proceeding on any other leave, and not wait until the expiry of the full period of leave granted. An officer whether on examination leave or not must, after completing the examination, rejoin within the joining time admissible, which does not include the time allowed for preparation. But no leave under this paragraph is admissible to an officer who has already passed the Lower Standard examination.

192. If, therefore, an officer has used the leave for this purpose,—*i.e.*, if he has gone either to a place where the examination is to be held, or to a place where he may conveniently study,—the cost of recalling him in cases where it may be necessary to do so, will be borne by Government. But if there is reason to believe that he has used the leave for some other purpose, he will have to defray his own expenses.

193. An officer on leave to study the native languages may draw house-rent and other local allowances, subject to the same restrictions as in the case of privilege leave—*Vide* Article 300 of the Civil Service Regulations.

194. The posting of Assistant or Executive Engineers to particular charges will be regulated by the exigencies of the service, without reference to the grade to which officers belong.

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195. Upper Subordinates may be appointed from the non-commissioned officers and soldiers of Her

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Majesty's Army in India, or from civilians (European or Native).

196. Overseers are required to have a good knowledge of Arithmetic, Mensuration, Account-keeping, and of elementary practical Geometry; to be able to prepare simple drawings; to lay down and construct a building from drawings and specifications; to prepare a simple estimate on being furnished with a design and the rates of work; also to survey with chain and compass; and level accurately. Europeans must possess a fair colloquial knowledge of Hindustani, or of the language of the district in which they are to be employed; and Natives must be able to speak and write English with tolerable accuracy.

197. The above test may be dispensed with in the case of men having thorough practical knowledge and experience in any useful branch of Engineering, who may be admitted, at the discretion of the Government of India, or of a Local Government, in any grade thought suitable, without any test in theoretical knowledge; but no one shall be appointed to the Upper Subordinate establishment who cannot render his accounts in English —

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Paragraph 198 — Add the following —

... the examination is
... of each year.

Paragraph 200.—For the word ten in the first line of the first clause substitute the word twelve; and in the second clause for the words fifteen in the first and fourth lines, five in the fourth, fifth and sixth lines and fifteenth in the sixth line, substitute the words sixteen, six, and sixteen, respectively.

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the situation of Overseer, under rules laid down in General Orders by the Commander-in-Chief, which can be ascertained from the Principal. They will go through two sessions of theoretical training at the college.

All who pass among the first fifteen at the final College Examination will be appointed Overseer Apprentices, 1st grade. Should either none, or any number less than five, pass among the first fifteen, then the first five, or any less number required to make up the number five of those who pass lower than fifteenth on the list will be so appointed provided they qualify as Overseers. These Apprentice Overseers will spend a year in acquiring the practical part of their education and for this purpose will be sent in suitable batches to the Military Works Department, and to such provinces and branches of the Public Works Department as the Principal of the College may arrange with the local authorities. Each batch will, as far as possible, be located at the site of some large work under the charge of an experienced Upper Subordinate selected as apprentice instructor.

201. During this third or "Apprentice" year, they will retain their position of "Students," and will continue to be borne on the College, as well as on their Regimental lists. Their Military pay and batta will be drawn from the Military Department (as during their College course) by the Principal. Their clothing and bedding will also continue to be drawn by the Principal. They will in addition be provided with free quarters, and receive a Staff allowance sufficient to bring their total consolidated pay to Rs. 80 per mensem; married men will, in addition, receive the usual Regimental allowance for wife and children.

NOTE.—Staff allowance will be chargeable to the Thomason College, Rurki.

202. It will be the duty of the Instructor to report monthly, in the form of a Note on the Apprentice's

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diary, on each candidate to the Executive Engineer, and the permanent appointment of an Apprentice to the department will depend upon the decision of the Principal of the College. These reports will be transmitted by the Executive Engineer direct to the Principal, and should be accompanied by the opinion of the Executive Engineer as to the steadiness, temper, intelligence, industry and *practical* knowledge of the descriptions of work on which the Apprentice has been instructed.

203. If these reports be satisfactory, and the decision of the Principal is favourable, the passed Apprentice will be appointed permanently to the department with the rank and pay of Overseer of the 1st grade.

204. An outfit allowance of Rs. 150 will be granted to a passed Military 1st grade Apprentice on his appointment to the department.—See also para. 613.

205. In the case of soldiers who are desirous of being admitted into the department under para. 197, on the ground of practical qualifications only, the Commanding officer, should he see no objection, will apply to the nearest Executive Engineer, who will, in communication with the Superintending Engineer, subject the candidate to such tests as may appear proper. On being satisfied that the man is qualified, a certificate to that effect, signed by the Executive and Superintending Engineers, will be granted. In the case of Royal Engineer soldiers the production of a certificate signed by the Officer Commanding the Sappers and Miners will be sufficient proof of qualification for admission into the department. These certificates should be granted to none but soldiers of good character.

206. Soldiers, on being first appointed either permanently or on probation (see para. 219) to the department as Overseers, will be transferred to the Unattached list of the Presidency to which their Regiment may belong at the time of appointment. Applications for

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such transfers are to be made in the manner directed in para. 614.

207. Candidates not in the Army, qualified under paras. 196—198, may be appointed to fill vacancies in any of the three grades of Overseers, as may be considered desirable in each case.

208. On being presented with the medical certificate prescribed in para. 513, the Executive Engineer will send the candidate to a Government Civil Engineering College, if there is one within a short distance; otherwise he will apply to the Principal of the nearest of these colleges for examination papers. Examination papers will not, however, be sent from the Thomason Civil Engineering College. Candidates for certificates as Overseers must present themselves at that college for the examination which is held in July of each year. If the applicant be a candidate for appointment under para. 197, the Executive Engineer will take necessary steps for testing his practical qualifications in the manner prescribed in para. 205. On a certificate being obtained, the Executive Engineer will transmit it, with the medical certificate, and a report stating the residence, age, and character of the candidate, through the Superintending to the Chief Engineer, by whom the papers will be forwarded for registry in the office of the Secretary to the Government of India, or of the Local Government, as may be requisite.

209A. The names of Lower Subordinates may be similarly registered by Local Governments for appointment as Upper Subordinates, either as theoretically qualified men as in para. 198, or as practical men as in para. 197.

210. Passed students of the Upper Subordinate classes of the Thomason Civil Engineering College, to

Paragraph 210.—In the note to this paragraph for the figure 15, substitute the figure 16.

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200 to 203, their names being borne on the college lists during the apprentice year; 2nd grade Apprentices will receive Rs. 60 per mensem as salary, with free quarters; 3rd grade Apprentices will receive Rs. 40 per mensem without quarters; they will succeed to appointments in the Upper Subordinate establishment as Overseers of the grades to which they respectively belong.

NOTE.—From and after the year 1892, the number of Civilian passed students of the Upper Subordinates classes of the Thomason College to be posted as Overseer Apprentices in any one year must not exceed such number as, added to the number of Military students posted under para. 56, will make up a total of 15 postings.

211. In order to secure that appointments may, as far as possible, be filled by Apprentice Overseers, vacancies occurring in the strength of the Upper Subordinate establishment of a Province will not usually be filled up as soon as they occur, but will remain open

Paragraph 211.—For the word five in each year, line substitute the word six, and after the words Director General of Military Works in the eleventh and twelfth lines add the words one Military student, if that number is available after the requirements of the Military Works Services have been satisfied, will be appointed to the Bombay Public Works Department by the Bombay Government.

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all the Apprentices
posted as supernumeraries.

212. Until they join their appointments at the close of their Apprentice year, the Apprentices, whether Soldiers or Civilians, will draw the same pay they have drawn as Apprentices, and their whole pay, for the period intervening between date of completing their Apprenticeship and actually joining their first appointment, will be borne by the Thomason College, Rurki.

213. The charges on account of the pay and allowances of Apprentice Overseers from the Thomason

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College, Rurki, who are posted on works for practical training and of the allowances to the Instructors of such Overseers will be borne by the College. The Principal of the Rurki College will draw the amount of the pay and allowances as shown in bills received from the Executive Engineers under whom the apprentices are serving on a consolidated bill form from the Treasury at Rurki, and will remit the amounts by remittance transfer receipts. In the case of Military Apprentice Overseers their military pay and batta will, however (as provided for in para. 201), be drawn from the Military Department, but their staff allowances (difference between Rs. 80 per mensem and their military pay and batta) will be drawn as above. Instructors receive a diurnal allowance of one rupee for one Apprentice Overseer and of eight annas for each additional apprentice.

214. If, on the other hand, the number of students qualified, or for whom appointments are guaranteed, be less than the vacancies, the remaining vacancies will be filled up, once a year, immediately after the postings from the Thomason College, Rurki, have been settled, by the promotion of so many qualified Lower Subordinates or other qualified candidates who have not passed through a Government college, selected from the register referred to in paras. 208 and 209 as will bring the numbers up to the full cadre strength. Appointments of this class will be made by the Local Administrations concerned, or the Director General of Railways, after a reference to the Government of India, see also para. 52. The Governments of the North-Western Provinces and Oudh and the Punjab may complete their lists in the manner above described once a year immediately after the allotment of the Thomason College Overseers has been completed without reference to the Government of India. Any vacancies occurring after thus completing their lists should remain open until after the following year's postings

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from the Thomason College, Rurki, have been settled by the Government of India.

215. Paras. 210 to 214 apply generally to the re-

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Paragraph 215.—Between the words, College and who in the eighth line, insert the words, and the Behar School of Engineering.

[No. 45—Vol. I—31-7-1901.]

being appointed to the department, or, failing such, as in para. 214.

216. One appointment of Overseer, 2nd or 3rd grade, is guaranteed annually by the Government of India to a passed student of the Apprentice class of the Sibpur Civil Engineering College in the Upper Subordinate Establishment of the Railway Branch.

Substitute the following for paragraph 217 :—

217. One appointment of Overseer second or third grade, on the Burma Upper Subordinate Establishment, is guaranteed annually to passed students of the Rangoon Engineering School. This appointment will be made by the Local Government. Of the balance of vacancies in a year, the Local Government will, as in paragraph 214, fill the first by the promotion of a deserving and fully qualified Lower Subordinate or other qualified candidate resident in Burma. The remainder, if any, in that establishment will be filled by the Government of India from qualified students of the Thomason College or otherwise.

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Upper Subordinate Establishment, and those who have undergone a year's training as Overseer Apprentices, will be considered as on probation for one year, and will not be appointed permanently to the department

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in this rank till they have passed through their probation, and been recommended for permanent employment—see para. 220. Overseers, while on probation, will be employed, as far as possible, at head-quarters of divisions, under the Executive Engineer, and whenever practicable, should be placed under the immediate orders of an Assistant Engineer, or experienced Upper Subordinate, for instruction in their duties.

220. On completing their probationary service the Overseers will be reported on by the Executive Engineers under whom they have been serving. If satisfied with their conduct and qualifications, the Superintending Engineer will recommend their permanent appointment to the department and this may be sanctioned by the Local Government. If not fully satisfied the Superintending Engineer may order them to be kept on probation for any further period, not exceeding one year; but if he be of opinion that they are not qualified for permanent employment as Overseers, he will recommend their being remanded to their Corps, if Soldiers, or discharged, if Civilians.

221. In ordinary cases, the grades of the Upper Subordinate establishment, above Overseer of the 1st grade, will be filled by promotions from the lower to the next superior grade.

222. Promotions will be made by selecting the individual who, from his good conduct, superior management, and the possession of a higher degree of a professional knowledge, as evinced by his passing the test known as the higher or college standard at Rurki, shall appear to be the most deserving of advancement.

223. No one will be admitted in, or promoted to, the grade of a Sub-Engineer without holding a certificate showing that he has passed the test referred to in para. 222, unless he is a person of good character possessing special and superior qualifications as a practical Engineer.

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224. Warrant officers in the Upper Subordinate establishment, who receive Commissions on the Indian Unattached List, will, as a rule, be promoted to the rank of Assistant Engineer. Those who are in the 1st grade of Sub-Engineers will be placed in the 2nd grade of Assistant Engineer, and all others will be placed in the 3rd grade. These promotions will, in the case of Local Governments, be made by those Governments, and in case of Local Administrations (including Military Works Department and Railway lists) by the Government of India. They must be considered as special and outside the sanctioned strength of Assistant Engineers. The subsequent promotion of those who do not at once enter the 2nd grade of Assistants, as well as the numbers in the several grades of Upper Subordinates, will be regulated just as if the officers who have been promoted on account of their Army rank were still present in the Upper Subordinate grades; that is to say, these officers will, for purpose of regulating the numbers in those grades, be counted against the scale, their own subsequent promotion and that of the Upper Subordinates being regulated as if they were in the respective Upper Subordinate grades. Departmental officers with honorary rank promoted under this rule must not look for promotion beyond the 2nd grade of Assistant Engineers; and they will, in all cases, continue to draw

*Assistant Engineer, 2nd grade,
as Sub-Engineer, 1st grade.

Ditto 3rd grade, as Sub-
Engineer, 2nd or 3rd grade accord-
ing to the grade against which he
is counted in the Upper Subordi-
nate scale.

the pay of the corresponding grades* of Upper Subordinates. They may elect to draw either the travelling allowances of Assistant Engineers, or those they would be

entitled to as Sub-Engineers; the option must, however, be exercised once for all, but if they elect the allowances of Assistant Engineers, they may, if they choose, revert to those of Upper Subordinates while serving in a presidency town.

225. Upper Subordinates other than natives of India, whether Civil or Military, may be examined for

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the Lower or Higher Standard in Hindustani under the same rules as members of the Engineer Establishment. Civil Upper Subordinates who, not being pure Asiatics, have been born and brought up in India, and who are presumed to have thus had greater facilities for acquiring the vernacular, will receive, on passing Parts I and II of the Lower Standard Examination, a reward of Rs. 30 for each part and a further reward of Rs. 40 for afterwards passing by the Higher Standard; or on passing by the Higher Standard at once Rs. 100. Those who have not been born and brought up in India will receive Rs. 80 for passing by the Lower Standard and Rs. 120 for afterwards passing by the Higher Standard, or Rs. 200 for passing by the Higher Standard at once.

Military Upper Subordinates who have not had the advantage of a regimental or other Government school will receive the same rewards as Civil Upper Subordinates who have not been born and brought up in India. Those who have had the advantage of such schools will receive the rewards admissible to Civil Upper Subordinates who have been born and brought up in India.

226. Rewards will be granted to Civil and Military Upper Subordinates for passing by the Lower Standard in certain second languages mentioned in para. 189, under the same rules as members of the Engineer establishment. Upper Subordinates who, not being pure Asiatics, have been born and brought up in India, will receive Rs. 90 for passing in these second languages; and others, who have not been born and brought up in India, will receive the full reward of Rs. 180.

NOTE 1.—There is no limit as to time within which Civil and Military Upper Subordinates may pass the examinations to entitle them to these payments.

2.—Certain Upper Subordinates of the Irrigation Branch in the Punjab will be liable to the rules for examination and rewards as notified in Punjab Government, General Department, Notification No. 432, dated 9th May 1899. To such subordinates this Code rule will not, therefore, apply as regards Pushtoo or Baluchi.

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227. The following are the rewards to Civil and Military Upper Subordinates, both European and Native, for passing in the Shan language :—

	Rs.
Elementary Standard	90
Lower Standard	180
Higher „	180
Or for passing by the Higher Standard at once	360

228. Civil and Military Upper Subordinates, other than natives of Burma, whilst serving in Burma will be entitled to rewards for passing in Burmese on the same scale as for Engineers, para. 187. Those who not being pure Burmese have been born and brought up in Burma will receive half those rates.

Superior Officers of Accounts Branch.

229. The establishment of the Superior Accounts Branch is recruited partly in England and partly in India in the manner indicated below :—

In England.—By the appointment of students selected by the Secretary of State from the Royal Indian Engineering College, Cooper's Hill. The recruitment from this source is limited to $\frac{4}{9}$ ths of the vacancies to be filled.

In India.—(1) By the promotion of deserving subordinates to the extent of $\frac{3}{9}$ ths of the vacancies to be filled.

(2) By competitive examination of nominated candidates to the extent of $\frac{2}{9}$ ths of the vacancies to be filled.

230. The Government of India reserve the power of making special and exceptional appointments to the Superior Accounts Establishment otherwise than in the manner described above.

231. The recruitment in India is restricted to Natives of India within the meaning of the Statute 33,

Superior Officers of Accounts Branch.

Vict., cap. 3, section 6. The definition in the statute is :—

“The words ‘Native of India’ shall include any person born and domiciled within the dominions of Her Majesty in India of parents habitually resident in India, and not established there for temporary purposes only.”

232. The number of vacancies to be competed for and the date on which the examination will be held, will be notified by Government in the *Gazette of India* about the end of November.

The Accountant General will report annually to the Government of India, in January, the names of the Accountants, if any, in the subordinate service, whom he recommends for promotion to the superior service.

233. The nominated candidates will be examined in the subjects described in para. 6 of Appendix 2 and subject to the conditions hereinafter stated) those who pass will be appointed Assistant Examiners, 3rd grade, on probation, in order of merit, and to the extent of the number of vacancies announced for competition.

234. There will be two departmental examinations as detailed in para. 28 of Appendix 2, and no officer appointed on probation will be confirmed in the service until he has passed the first of these examinations and has been favourably reported upon by the Accountant General.

235. An Assistant Examiner of the 3rd grade, who has been favourably reported on, and has passed the lower departmental examination shown in para. 28 of Appendix 2, will be promoted to Assistant Examiner, 2nd grade, after not less than one year's service in the department. An Assistant Examiner, who has not passed that examination within three years from the date of his joining the department, will, on the expira-

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tion of that period, cease to belong to the department without further orders; provided that—

- (1) if he has been examined but the results have not been declared, his services will be retained until the date on which the results are declared, when they will be terminated at once if he has not passed; and
- (2) if during the said period of three years, he has obtained leave of absence on medical certificate for more than three months, he shall be allowed so much extension of time as will admit of his appearing for the examination next after the expiry of the said term of three years and of the results of that examination being declared.

236. No officer will be eligible for promotion above Assistant Examiner, 1st grade, until he has passed the higher departmental examination prescribed in para. 28 of Appendix 2, and the examination for the Lower Standard in Hindustani (see Appendix 1), together with an examination in reading native accounts. If, however, he has passed an examination in Hindustani by the Higher Standard, he is exempted from passing the examination in reading native accounts. Natives of India, whose vernacular is Hindustani, are exempted from the vernacular tests. All other natives are subject to the same rules as Europeans.

NOTE.—Assistant Examiners will be examined in reading native accounts by the nearest available Superintending Engineer under the orders of the Local Government or Administration. In the case of an officer serving on a Railway, the Manager will arrange with the Local Government or Administration where and when the examination can be most conveniently held.

237. The departmental examinations will be held annually by the Accountant General, Public Works Department, in November, and will be conducted at Examiners' offices.

Superior Officers of Accounts Branch.

238. Assistant Engineers will not be eligible for appointments to the Accounts Branch until they have passed the professional examination prescribed in paras. 169 to 174. They will not be subject to any account test on transfer to the Accounts Branch, but before confirmation or promotion therein, will be required to pass a special examination in departmental accounts and procedure held by the Accountant General, or the examination laid down in Appendix 2, para. 28. Should they fail to pass this examination within three years of joining the Accounts Branch, they must revert to the Executive Branch. No Assistant Engineer transferred for employment, either permanently or temporarily, in the Accounts Branch, is thereby exempted from the liability to pass the lingual examinations which he would have had to pass had he remained in the Executive Branch. The rules in their entirety regarding such examinations will continue to be applicable to all such officers.

Nor is any Engineer officer, so transferred, eligible for promotion to Deputy Examiner, Class I, until he has passed the departmental standard examination prescribed in para. 176 of this Chapter.

239. Assistant Engineers appointed as Deputy Examiners will not be confirmed in their appointments until they have passed the examination laid down in Appendix 2, para. 28, or a special examination in departmental accounts and procedure held by the Accountant General, and if this condition is not complied with within three years of their joining the Accounts Branch, they must revert to their former position.

240. The following rules are laid down with the approval of the Secretary of State in order to prevent the superior accounts establishment being increased to an unnecessary extent:—

- 1.—Engineer officers appointed to the superior accounts establishment are liable to be

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retransferred to the Engineer Branch should the Accounts Branch at any time have more officers than it needs, and in such cases they cannot claim to be graded in the Engineer establishment according to the pay they may have been drawing in the accounts establishment.

II.—In the event of an officer appointed to the superior accounts establishment on account of long and meritorious service as an Accountant being subsequently promoted to the rank of Examiner, he must not expect promotion beyond the lowest grade of that rank.

241. The rules laid down in para. 185 for examination in the native languages of officers of the Engineer establishment, and the remuneration to be granted for passing such examination, are applicable to superior officers of the Accounts Branch other than natives of India, and any such officer who has not passed an examination in native languages, but may wish to undergo one therein, may, once in his service, at such time as is found convenient, obtain from the Government of India three months' leave for that purpose without loss of salary or service. This leave may be taken in the manner laid down in para. 191. The rules in para. 187 for examination and rewards to be granted for passing in Burmese are also applicable to superior officers of the Accounts Branch.

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242. In ordinary cases the appointments of Accountants above that of Accountant, 4th grade, will be filled by promotions from the lower to the next higher grade; and as a general rule, no one will be admitted into the department in a higher grade than the 4th grade. The rules for admission as an Accountant, 4th grade, are laid down in Appendix 2.

Accountants.

243. Every Accountant on first appointment will be considered as on probation for the first year of his service, and at the expiration of that period will be appointed permanently, *only* on the condition that he is reported by the Examiner under whom he is serving to be qualified to conduct the duties entrusted to him, and that he has passed an examination in the divisional accounts of some one section of the department, such as General, State Railway Construction and Stores, State Railway Revenue and Stores, or Guaranteed Railways. This examination will be conducted by the Examiner or Deputy Examiner of the Province in which he is serving under rules laid down by the Accountant General.

244. An Accountant will not draw increments of pay until confirmed in his appointment, nor will he, on confirmation, be allowed to count more than one year of his probationary service towards increment. An Accountant will be liable to be discharged from the service if he fails to pass the examination in divisional accounts within two years of his first appointment as an Accountant.—See also para. 29.

245. Promotions from one grade to another in the Accounts Branch of the department will be made by merit, without reference to seniority; but no Accountant, 3rd grade, will be eligible for promotion to Accountant, 2nd grade, until he shall have passed the examination laid down in the next paragraph.

246. This examination is in three parts—The first part, comprising a general educational test, will be held annually in the first week of June by the Principal of the Thomason Civil Engineering College, and no candidate will, as a rule, be permitted to undergo the second part of the examination until he has passed in the first part or to undergo the third part until he has passed in the second part. Candidates who have passed the Calcutta, Madras, Bombay, Punjab or Allahabad University Entrance test are exempted from

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the examination in the first part. The second part consists of an examination in composition and will be held annually in September. The third part comprises book-keeping and departmental accounts and procedure, and will be held annually in November. The result of the examination will be announced by the Accountant General, and, if the candidate has passed all the test satisfactorily, a certificate of qualification will be issued from his office, and the candidate will be distinguished in the half-yearly Classified List by having the letter *A* affixed to his name. For further details regarding the examination, see Appendix 2, paras. 32, *et seq.*

247. An Accountant desirous of undergoing the examination will apply to the Examiner. That officer, if satisfied that the applicant has a reasonable chance of passing, and is in other respects qualified for promotion, will forward the application to the Accountant General, who will arrange for the supply of examination papers in the first, second or third part, as the case may be.

248. The examination prescribed in para. 246 may be dispensed with in the cases of persons of good character, not already belonging to the Accounts Branch, who may possess special and superior qualifications as Accountants. In such cases the appointment will rest with the Government of India.

249. Accountants are liable to be transferred from one province to another by the Accountant General according to the requirements of the service.

250. The rules laid down in para. 225 for examination in native languages of Upper Subordinates and the remuneration to be granted for passing such examinations are applicable to Accountants. The rules in para. 228 for examination and rewards to be granted for passing in Burmese are similarly applicable.

Chapter III.—Duties of Departmental Officers.

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Chief Engineers.

251. All rules relating to the general duties and powers of Chief Engineers are to be held to apply also to all officers, under whatever designation, at the head of independent branches of the department, acting directly under the orders of a Local Government.

252. No Chief Engineer is to be concerned with the execution of Public Works, the disbursement of public money on account thereof, or with the provision or custody of any materials for their construction, otherwise than as an officer of control.

253. The duties of a Chief Engineer are to control generally the engineering operations of the province or department to which he belongs; to exact from all employed under him a strict performance of the duties assigned to each; to receive reports and communications from Superintending and Executive Engineers; to examine estimates and drawings, and inform himself of the progress and completion of works; to suggest projects and designs suitable for effecting the objects proposed to him by Government, or by him to Government; to dispose of such matters as may be left to his discretion by the rules of the department; and to bring clearly and faithfully before the Local Government, accompanied by his own remarks, all subjects reserved for its decision, or for that of the Government of India.

254. The immediate control over the proceedings of Executive Engineer is vested in Superintending Engineers in the manner prescribed in paras. 275 to 311; but the proceedings of Superintending Engineers may be reviewed whenever necessary by the Chief Engineer,

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who is responsible for so exercising his functions as to ensure that these officers shall perform their share of the duties of the department in a thorough and satisfactory manner.

255. The Chief Engineer will conduct the executive business of the department through the Superintending Engineers, but where it is an object to save time, communications may be made direct to an Executive Engineer, the substance being communicated to the Superintending Engineer.

256. The Chief Engineer will exercise a concurrent control, with the Examiner, over the duties of the officers of the department in connection with the accounts of expenditure, and will give all legitimate support to the Examiner in enforcing strict attention to the regulations concerning the disbursement of money, the custody of stores, and the submission of accounts. He will have no authority over the Examiner in regard to audit, but will have a claim on him for assistance in matters relating to accounts and finance, and compliance with his wishes to the fullest extent possible. And at the same time the Chief Engineer will be bound to arrange that the Examiner is kept fully cognizant of all proceedings and proposals, so that the latter may watch them properly and give the Chief Engineer the required advice and aid to enable him to comply with the demands of financial regularity.

257. A Chief Engineer, who is also Secretary in the department to the Local Government, will exercise his powers as Chief Engineer on his own authority and responsibility, submitting to the head of the Government schedules of the business he disposes of in that capacity.

258. In Provinces where Military Works are under the administration of the Public Works Department, questions relating to Military details will be referred by the Chief Engineer to the Lieutenant General of the Command (through his Staff Officer), or Officers Commanding Districts. A Chief Engineer may correspond

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direct with the heads of the Revenue, Judicial, Marine, Ordnance, Commissariat, Stud and other departments, on all matters relating to details of buildings or works appertaining to those departments. In those cases in which the heads of departments are Boards, the Chief Engineer should address the Secretary of the Board.

259. All officers are required to furnish the Chief Engineer with any information he may require regarding buildings or works connected with their departments.

260. The Chief Engineer is responsible that all projects for new works submitted by him to the Local Government are prepared in a complete and proper form, as required by the rules given in Chapter VII, except in the case of works which, under the provisions of para. 806, are dealt with by the Superintending Engineer. He is also professionally responsible for the character of all such designs and estimates passed by the Local Government upon his recommendation, to which end all projects submitted by him, excepting those for which the Superintending Engineer is made responsible, must be accompanied by a distinct expression of his opinion on them, recorded by him as Chief Engineer. In all cases of importance the Chief Engineer is expected to prepare a special report on projects submitted for the sanction of the Local Government.

261. The Chief Engineer will accompany the head of the Local Government on tours of inspection, whenever required to do so. He should satisfy himself by personal inspection concerning any important question, project, or work, that may be under execution or proposed.

262. It will be the duty of the Chief Engineer to recommend to the Local Government removals, transfers, and postings of Superintending or Executive Engineers within his province, or his special branch of the department, as well as the transfer of Assistant Engin-

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eers and the members of the Subordinate establishments from one circle of superintendence to another.

263. The Chief Engineer will, on the occurrence of vacancies, submit to the Local Government, with such remarks as he may consider necessary, the names of those members of the department who are considered by him deserving of promotion. He will also recommend fit persons for such situations as may be vacant and not within his own competence to fill up.

264. When detached from the head-quarters of the Local Government, a Chief Engineer may sanction, to the extent of Rs. 2,500, any work urgently required, reporting the circumstance forthwith to the Local Government.

265. A Chief Engineer, or other officer exercising similar powers, is responsible that no expenditure shall be incurred in excess of the budget grants.

266. The Chief Engineer will consider it part of his duty to see that the allotments of the year are, as far as possible, fully expended, a special report explaining short outlay being submitted at the close of the year. This rule is not intended to encourage expenditure, which it might be otherwise desirable to postpone, simply for the sake of working up to budget estimates. All that is required is that a careful forecast of the operations of the year may be made, so as to minimize the difference between actuals and estimates to the utmost extent. Any money which is not likely to be needed during the year should be promptly surrendered, so as to allow the proper authority to appropriate it to other purposes.

267. The Chief Engineer will prepare, annually, in communication with the Local Government, the portion of the budget estimates relating to his charge, and as soon as possible after the close of each year, a report of the progress made during that period in the Public Works under his charge, giving a brief but clear account of the operations of the department.—See

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paras. 2193, *et seq.* He will also submit such periodical reports and returns connected with the department as are required by Government.

268. Each Chief Engineer will keep descriptive lists and drawings of the public buildings and works in his province or branch, and plans of all the Military cantonments, as also drawings showing accurately the boundary of all lands, the property of Government, under the charge of the officers under his orders, to enable him to furnish promptly any information called for by higher authority. He will also keep a series of the standard designs approved by Government for buildings of most frequent occurrence.

269. The Chief Engineer will draw his own salary, that of his assistant, establishment, and other office charges from the Examiner. (See para. 1938).

270. The Assistant to the Chief Engineer will aid generally in any manner required in conducting office work; and during the absence of the Chief Engineer will carry on the routine correspondence and work of the office.

271. When a Chief Engineer has no Superintending Engineer under his orders (as in the case of the smaller provinces), he will exercise the powers, and perform the duties laid down in paras. 275, *et seq.*, in addition to those detailed for Chief Engineers.

272. The following is a summary of the powers of a Chief Engineer, which, as regards expenditure, can be exercised only within the limits of the budget grants concerned :—

(a) *General control—*

To exercise general control over the Engineering operations of the department or province to which he belongs; to review the proceedings of Superintending Engineers whenever necessary; and to exercise a concurrent control with the Examiner over the duties of the officers of the department in connection with the accounts of expenditure (paras. 253—256).

Chief Engineers.

When a Chief Engineer has no Superintending Engineer under his orders: to exercise the powers and perform the duties laid down in paras. 275, *et seq.*, in addition to the powers vested in him as Chief Engineer (para. 271).

(b) *Designs and estimates—*

To deal with details of designs and estimates of all projects, except in the case of works which, under the provisions of para. 806, are dealt with by the Superintending Engineer (para. 260).

(c) *Emergent works or repairs—*

When detached from head-quarters of the Local Government, to sanction the commencement of any urgently required work to the extent of Rs. 2,500, reporting the fact forthwith to higher authority (para. 264).

(d) *Office furniture—*

To sanction purchase of office furniture (para. 709).

(e) *Contracts—*

To accept any tender, for the execution of work by contract within the limits of sanction competent to a Local Government, and of the amount of the sanctioned estimate (para. 900).

(f) *Appointments—*

To appoint, within sanctioned limits, office clerks (when these do not form a provincial establishment), draftsmen and office servants (para. 55).

(g) *Leave—*

To grant leave of any kind to officers whom they are empowered to appoint, and privilege leave to other officers if specially authorized to do so (para. 409).

(h) *Dismissals—*

To dismiss any person appointed by a Chief Engineer or any lower authority.

(i) *When there is no Superintending Engineer in the province or department—*

To exercise the powers of Superintending Engineers in addition to their own (para. 271).

Consulting Engineers, Engineers-in-Chief, and Superintendents of Way and Works.

Consulting Engineers, Engineers-in-Chief, and Superintendents of Way and Works.

273. Consulting Engineers for Railways exercise the powers of their departmental rank only in regard to the grant of leave and increments, promotions, etc., so far as their Deputies, Assistants, and office establishments, and the establishments of the Government Examiners of Accounts are concerned. They also exercise certain powers delegated to them either by the Government of India or the Local Government to which they are subordinate.

274. Engineers-in-Chief on State Railways are employed either on survey or construction or on open line. In the first and second cases they may hold the position of Chief or Superintending Engineer, as the case may be, under a Local Government or under some other administrative head, as, for instance, a Manager. In the third case they are invariably under the Manager of the Railway.

Irrespective of the departmental rank—namely, Executive, Superintending, or Chief Engineer—which they may hold for the time being, Engineers-in-Chief can exercise those powers only, assigned to their posts in the Railway Branch, or such as may be deputed to them from time to time.

Wherever, in any of the volumes of this Code, certain independent powers are conferred upon Engineers-in-Chief, it must be understood that such powers are conferred only upon Engineers-in-Chief on Railway surveys or on lines under construction, who are immediately under a Local Government or the Director of Railway Construction. They do not apply to Engineers-in-Chief of open lines. Such officers are under the general control of the Managers and exercise powers within certain well-defined limits in regard to the execution of works only. Engineers-in-Chief of survey or construction works who are subordinate to Managers of open lines can exercise the powers allowed to such officers, only in subordination to the Managers.

Superintending Engineers.

Superintending Engineers.

275. The Superintending Engineer is the officer next in rank to the Chief Engineer, under whose orders he directs the executive operations within the circle assigned to him. When absolutely necessary, an Assistant Engineer may be attached to the Superintending Engineer's office.

276. For any particular work or series of works, too large to form a single executive charge, but requiring the entire energies of an Engineer for their efficient supervision, a Superintendent of Works (with Executive Engineers under him) will be appointed, who will, with the sanction of the Secretary of State, receive a local allowance in addition to the pay of his grade. Such officers will exercise the powers laid down in the following paragraphs for Superintending Engineers.

277. The Superintending Engineer will control all the details of business arising in his circle, subject to the supervision of the Chief Engineer (para. 254); and will submit, in a clear and faithful manner, to that officer, all questions which are beyond his powers, accompanied, when necessary, by reports from the Executive Engineers.

278. A Superintending Engineer shall not be concerned with the actual execution of works, with the disbursement of money, or with the provision or custody of any materials, otherwise than as an officer of control, except when, on any emergency, he may be required temporarily to take executive charge of a division.

279. The Superintending Engineer is responsible for the efficiency of the executive system throughout the several divisions of his circle, and that the regulations are strictly maintained both as regards works and accounts. It is his special duty to see that the orders received from superior authority are promptly and effectually carried out, and that no unsanctioned outlay is incurred.

Superintending Engineers.

280. The Superintending Engineer is expected to communicate freely and personally with the Executive Engineers under his orders, and to afford them the benefit of his advice in the performance of their duties.

281. Although the preparation of the detailed designs and estimates for works will commonly be entrusted to the Executive Engineer, the arrangements and general plan of the works should be concerted with the Superintending Engineer, who will be responsible for the engineering character of every project that he passes on with his approval. The Superintending Engineer, if he see fit, may himself prepare the designs for any work in his circle.

282. The Superintending Engineer will, in submitting to the Chief Engineer any report, design, estimate, or other document, invariably state his own opinion and recommendations on the subject, particularly as to the suitability of the designs and reasonableness of the rates; if papers are sent to him by Executive Engineers without proper information, he will return them for such further explanation as the case may need. He must also check the calculations in detail of all estimates, and compare the quantities in the estimates with those shown in the drawings.

283. The opinions of the Superintending Engineer recorded on the face of the original drawings or estimates should be confined to the words "examined and approved," or "disapproved." Any further remarks should be recorded separately for the consideration of the Chief Engineer.

284. A record of every official communication received by a Superintending Engineer, and his proceedings thereon, will, at the descretion of the Local Government, be submitted weekly, or at such other periods as the Local Government may direct, to the Chief Engineer.

285. The communications received from Executive Engineers will, in ordinary cases, be disposed of by the

Superintending Engineers.

Superintending Engineer under his general discretionary powers. Those which require to be laid before the Chief Engineer will be passed on, with a simple countersignature, memorandum, or separate report stating any orders the Superintending Engineer may have issued. The orders of the Chief Engineer for Executive Engineers will always be issued through the Superintending Engineer (except in cases of emergency), and by him passed on, with such detailed instructions as may be necessary.

286. A Superintending Engineer is authorized to correspond direct with any of the local authorities, Civil or Military, within his circle. He will address General officers commanding districts through their Staff officers, and all other officers direct.

287. All divisional and district officers are required to furnish the Superintending Engineer of the circle with any information he may require regarding buildings or works connected with their departments.

288. It is the duty of the Superintending Engineer to make frequent tours of inspection. In these he will not only minutely survey and report upon the state of the various works, whether completed or in progress, within each division, but will carefully enquire into the system of management prevailing in respect to the preparation and cost of materials, the style of execution, and price of labour. He will satisfy himself that building materials and other resources available in each district are brought into use in the most efficient and economical manner; that materials are collected in proper quantity and quality for the works in progress or about to be commenced; that each work is worth what it has cost or it is likely to cost; that the accounts fairly represent the progress of each work; that proper arrangements are made for the custody and supervision of stores; that useless stores are disposed of; that the returns of the different articles in stock are duly verified according to the rules laid down; and that there is no accumulation of stock in any division beyond its

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requirements. The inspection of treasuries should form an important part of the Superintending Engineer's duties.—See also para. 317.

289. The Superintending Engineer is empowered to take summary measures for the correction of any faults of system or practice, whether in the execution of work or in the preparation of accounts, which may come to his knowledge; and he will watch with greater care, and visit at shorter intervals, those divisions in which such errors may have existed.

290. The Superintending Engineer is also required in his inspections to ascertain and report on the efficiency of the subordinate, office, or petty establishments, and to state whether those employed in each division are actually necessary and adequate to its management.

291. The Superintending Engineer shall also carefully examine the books of Executive Engineers and their subordinates, and the arrangements and procedure for the primary accounts, and see that they are kept in the manner prescribed, and that these matters are attended to by the Executive and Assistant Engineers, and not left too much in the hands of Accountants and Subordinates.

292. Detailed reports of such inspections will be drawn up by the Superintending Engineer for the information of the Chief Engineer. That portion of the report which relates to the inspection of the office may be made in Form No. 144A. This form has been drawn up with the view of aiding Superintending Engineers in their inspections by bringing prominently forward some of the principal points in connection with office work which generally require attention, but a mere record of answers to the several questions should not be considered sufficient. Superintending Engineers are expected to make their inspections thorough.

The adoption of this form is not to be considered compulsory; Local Governments or Administrations are at liberty to prescribe any other form which they

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may consider more suitable, or to leave the method of reporting to Superintending Engineers.

Each Executive Engineer will be furnished, as soon as convenient, with a copy of the portion which refers to his division, and he must pay due attention to the Superintending Engineer's remarks, without waiting for further orders. The inspection report, however, must not be considered as authority for commencing, adding to, or altering, a work in a manner which in ordinary course would require the sanction of higher authority.

293. Although the Examiner is the head of the Accounts Branch and is required to make inspections of the Account offices of disbursing officers, this will not relieve the Superintending Engineer from the responsibility for the maintenance of the authorized system of account throughout his circle. The Examiner and Superintending Engineer should aid one another to render the management of accounts of the department as perfect as possible. It will be the duty of the Superintending Engineer to examine the registers of works, so as to keep a vigilant watch over the rates of work, and when he considers it necessary, he may require an Executive Engineer to report to him monthly, or at longer intervals, in a work slip (Form No. 33), the total expenditure to date under each sub-head of a work, in contrast with the sanctioned estimate.

Executive Engineers must invariably submit the works slip, with such explanation as will enable the Superintending Engineer to pass orders on the case, on the occurrence or the probability of the occurrence, of any irregularity in the rate or cost of a sub-head. It will thus be seen that it rests with the Superintending Engineer to investigate excesses over sub-heads with the view of deciding whether or not a revised estimate will be required for the work. When a revised estimate is required it will also devolve on the Superintending Engineer to see that it is submitted in due time to the

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sanctioning authority. A revised estimate is necessary whenever the total expenditure from any cause is likely to exceed, by more than 5 per cent., the total of the original estimate including the provision for contingencies.—See also para. 1480.

294. Besides his regular tours of inspection, a Superintending Engineer will be expected to proceed to any place in his circle, whenever his attention may be required, to report upon any important design, or work, or on any serious accident or threatened danger to any works, or on any calamity, actual or anticipated, the remedy for which may appear to be within the range of engineering skill.

295. The permanent residence of the Superintending Engineer will be fixed by the Local Government.

296. Superintending Engineers may fix the headquarters of Executive Engineers, and the residence of Assistant Engineers at the places in their respective divisions which they think best.

297. Superintending Engineers are empowered to transfer and post Assistant Engineers and members of the subordinate establishment within their circles. It will also be their duty to recommend removals and transfers of Executive Engineers, Assistants and subordinates from their own circles.

298. Transfers or postings made by Superintending Engineers should, in the case of members of the Engineer establishment, be notified in the *Gazette*, and in the case of members of the Upper Subordinate establishment, should be reported to the Local Government. Intimation of all transfers or postings should also be promptly given to the Examiner concerned.

299. Superintending Engineers will submit to the Chief Engineer, from time to time, as the Local Government may direct, the names of the members of the Engineer and Subordinate establishments recommended by them for promotion.

Superintending Engineers.

Chapter III, paragraph 300.—Expunge the words from and submit, in line six, to the end of this paragraph.

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to the Chief Engineer, for transmission to the Government of India, a special report in P. W. D. Form No. 106, on each Engineer at the end of the second year of his service.

301. Superintending Engineers are vested with powers to sanction new works, covered by detailed estimates, to the extent of Rs. 500 for each work; but the Local Government may invest specially selected Superintending Engineers, whenever it is thought desirable, with powers of sanction to any specified limit up to a maximum of Rs. 10,000. These powers also apply to additional works, provided the total of the sanctioned project estimate will not be exceeded.

NOTE 1.—For Irrigation Works, see para. 311 (c).

„ 2.—For Military Buildings, see paras. 933—935.

302. A similar power of sanction may be exercised by Superintending Engineers with regard to work for other departments in cases of urgency, when there is no local authority of the department concerned vested with sufficient powers, but not otherwise.

303. They are, moreover, authorized to sanction estimates for the purchase of “Tools and Plant” (not including live-stock or office furniture) to the extent of Rs. 500 for each estimate; or such other amount as the Local Government may fix under the authorization in para. 301. Superintending Engineers are also authorized to sanction purchases of office furniture when the outlay is limited to Rs. 50 for each set of purchases.—See para. 709. Live stock can only be purchased with the sanction of the Local Government.

304. Superintending Engineers are vested with power to pass the detailed estimates of all repairs for

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their circles. The measurements and calculations of these estimates will be checked in their offices.

305. The powers given to Superintending Engineers under paras. 301 to 304 can only be exercised within the limits of the budget allotments.

306. A monthly list of sanctions given by Superintending Engineers, Executive Engineers, and local Civil and Military authorities within their circles, will be submitted by them in P. W. D. Form No. 48 to the Chief Engineer. In the case of Superintending Engineers, the return should include sanctions to Major as well as Minor Works.

307. Superintending Engineers may pass indents, in connection with sanctioned works, on other departments if satisfied of the necessity of the demand.

308. Every Superintending Engineer should have a skeleton map of his circle, showing—

- (1) The boundaries of the executive divisions and sub-divisions, and the head-quarters of Public Works officers.
- (2) The chief stations and outposts showing public building in charge of the department.
- (3) The roads, canals, and embankments made and kept in repair by the department.
- (4) The extent of the districts under each Local committee.
- (5) The roads made and kept in repair by Local committees.
- (6) A topographical map showing the main features of the country.

309. At the close of the official year each Superintending Engineer will forward to the Chief Engineer, in such form as may be prescribed, a condensed administrative report, reviewing the operations of the past year in his circle.

310. The Superintending Engineer will draw his departmental salary and allowances, and travelling charges, and those of his office, in monthly bills, to be audited by the Examiner, and will receive the amount passed from the Executive Engineer stationed at, or

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nearest to, his head-quarters. When absent from head-quarters, he may draw the amount of these audited bills from the Executive Engineer at any place where he is on duty; the amount so drawn must be adjusted in transfer in the usual course.

311. The following is a summary of the powers of
No. 35.

Chapter III, paragraph 311 (l), page 107.—Substitute the following for this paragraph:—

(l) Rents of Buildings.

To fix the rent to be recovered for occupation of certain public buildings when authorized by the Local Government [paragraph 1068—1 (i).]

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tent of Rs. 500 for each work, or in the case of specially selected officers, to such higher limit as may be fixed by the Local Government up to a maximum of Rs. 10,000 (para. 301).

(b) Works for other departments—

To sanction within similar limits new works and additions required for other departments in cases of urgency, when there is no local authority of the department concerned vested with sufficient powers (para. 302).

(c) Irrigation Works—

All sanctions against the capital account of

Chapter III, paragraph 311, clauses (a), (b) and (c).—Insert the words, estimates for, after the words, sanction and limits, in the first lines of clauses (a) and (b), respectively, and after sanction in the fifth line of clause (c).

[No. 83—Vol. I—29-5-1902.]

sanctioned for such project.

(d) Subsidiary works for large projects—

To sanction all subsidiary works and operations connected with large projects other than Imperial

Superintending Engineers.

Productive Works, the cost of which is covered by lump-sum sanctions, to the extent of Rs. 500, or, in the case of specially selected officers when duly authorized, Rs. 10,000 for each work.

(e) *Alterations of designs—*

To sanction necessary alterations in the constructive details of works during their execution, provided that no increase of charge, to the amount of more than 5 per cent. above the estimate, shall be caused by such alterations.

(f) *Suspension of work—*

To suspend the commencement of progress of any works pending orders of Local Government (para. 992).

(g) *Budget grants—*

To appropriate from the lump-sum minor works grant placed at their disposal to such new works as they may be competent to sanction within a limit of Rs. 2,500 in each case.

REPAIRS.

(h) *Buildings and Roads and Irrigation—*

To sanction estimates for current and special repairs within the limits assigned for their circles in the budget estimate under each head of service (para. 304).

(i) *Periodical repairs—*

To authorize commencement of urgent periodical repairs in anticipation of formal sanction to estimate.

(j) *Emergent repairs—*

To sanction emergent repairs to Irrigation or other works to any reasonable and necessary amount in case of imminent danger to the structure.

(k) *Budget grants—*

To appropriate from the lump-sum grant for repairs placed at their disposal to such repairs as they may think fit to sanction (para. 2041).

RENTS OF BUILDINGS.

(l) *Rents of buildings—*

To fix the rent to be recovered for occupation of public buildings (para. 1068).

Superintending Engineers.

CONTRACTS.

(m) *Contracts*—

To accept tenders for contracts for sanctioned Original Works and Repairs up to a limit of Rs. 10,000 (para. 900).

ESTABLISHMENT.

(n) *Appointments*—

To appoint to sanctioned posts Lower Subordinates (if authorized to do so) and Petty and Office establishments, excepting office clerks who form part of a Provincial establishment (para. 55).

(o) *Promotions*—

To promote, on the occurrence of vacancies, Lower Subordinates (if power has been given them) and Petty and Office establishments, with the exception noted above.

(p) *Leave*—

Subject to rules in the Civil Service Regulations, to grant leave of any kind to officers whom they are empowered to appoint, and privilege leave to any other officer if specially authorized to do so (para. 409).

(q) *Transfer*—

To transfer and post within their circles, Assistant Engineers and members of the Subordinate establishments (para. 297).

(r) *Punishments*—

To punish Overseers and members of the Lower Subordinate, Petty and Office establishments.

(s) *Dismissals*—

To dismiss any person whose appointment has been made by a Superintending Engineer or any lower authority.

(t) *Head-quarters*—

To fix head-quarters of Executive and Assistant Engineers (para. 296).

TOOLS AND PLANT.

(u) *Purchase or manufacture and sales of Tools and Plant*—

To sanction estimates for the purchase of Tools and Plant (excepting live-stock or office furniture) to the extent of Rs. 500 for each estimate, or

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such other amount as the Local Government may fix up to a maximum of Rs. 10,000 (para. 303). To sanction purchases of office furniture when the outlay is limited to Rs. 50 for each set of purchases (paras. 303 and 709).

(v) *Repairs of Tools and Plant*—

To sanction estimates for the repairs of Tools and Plant.

(w) *Indents*—

To pass Indents on other departments for articles required for sanctioned works.

SUSPENSE ACCOUNTS.

(x) *Purchase of Stores*—

To order any stores required for the construction in part of a sanctioned work.

(y) *Sale of Stores*—

To issue orders for the disposal of all unserviceable or surplus stores (para. 1390).

(z) *Advances*—

To grant advances under the conditions and up to the limits specified in paras. 503 to 505.

Executive Engineers.

312. Each Province under a Local Government or Administration is divided into a certain number of divisions of Public Works the limits of which are determined with reference to territorial considerations, or to the nature of the works, as may be found most advantageous.

313. The Executive Engineer is the officer in immediate charge of a division. In him is vested the management of all public works within that division. He arranges the details of their construction; superintends the work and the accounts; receives all cash advances, and distributes funds to his subordinates; is responsible for the proper custody and efficient repair of every work or building, and for the exact performance of all duties connected with the department, and the punctual execution of orders issued by his superiors.

314. To facilitate the transaction of business, and complete the chain of responsibility, sub-divisions may be formed, each consisting of a portion of a canal, road,

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or embankment, or a cantonment, or part of one, or of two or more small Civil or Military Stations, or of some convenient combination of such charges. No sub-division can, in the first instance, be constituted without the sanction of the Local Government.

But when necessary for the convenient execution and supervision of a work, a division of a State Railway under construction may, with the sanction of the Engineer-in-Chief, be divided into two or more sub-divisions, each in charge of an Assistant Engineer or other officer.

315. The charge of each sub-division will, as a rule, be held by an Assistant Engineer, or Upper Subordinate. Executive Engineers, subject to the approval of the Superintending Engineer, are at liberty to select any Assistant or Subordinate for the charge of a sub-division without reference to his grade or standing in the department, taking care that no person of a superior shall be required to serve under one of an inferior grade.

316. Executive Engineers are responsible that proper measures are taken to preserve all the buildings and works in their divisions, and to prevent encroachment on Government lands in their charge. In view to the latter point, they should keep accurate plans of all cantonment or other Government lands; take care that their subordinates make themselves acquainted with the boundaries, and see that they are respected.

317. Executive Engineers may be called upon by officers in charge of treasuries to inspect buildings to be used as strong-rooms for the storage of coin with the view of obtaining a certificate of their security and fitness for such a purpose. The Executive Engineer may prescribe any necessary conditions as to the manner of storing the coin, such as "that it must not be piled in trestles, but must be kept in boxes; that no bags or boxes be placed within a prescribed distance of the wall or in any particular part of the room." They must especially examine the condition of any of the enclosing

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walls which are so situated, that they are not, on the outside, under observation of the guard. In cases in which, for any reason, a Local Government considers that the strong-room cannot conveniently be inspected by an Executive Engineer, an experienced Assistant Engineer may be ordered to undertake this duty. The power of granting certificates to officers in charge of treasuries may be delegated to the District Engineer in those districts in Bengal in which the Provincial buildings have been handed over to the District Boards.

318. It is the duty of an Executive Engineer to suggest public improvements, and to prepare detailed designs for them, as far as he may be able to do so without permitting any interference with the prosecution of those designs or works specially ordered by superior departmental authority. He is also required to report on, and suggest measures for the protection of any public monument, or building of architectural or historical interest, which appears likely to fall into decay, and he will be responsible for any neglect or destruction which he has failed to report.—See also para. 1046.

319. The term “public monument, or building of architectural or historical interest,” above is intended to include all works of this class whether public or private property. In the latter case it will be for the Local Government to decide whether the Government shall take any further steps than those of endeavouring to influence the owners.

320. The Executive Engineer, in addition to his other duties, will consider himself to be *ex-officio* the professional adviser of all departments of the Administration within the limits of his charge. He will transact business of this sort with the chief Military or Civil authorities within his division, and it will be incumbent on him to see that no undue formalities are allowed to interfere with the performance of those duties which are essential or pressing.

321. Executive Engineers may, where the services of an officer of the Military Works Services are not

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available, be called upon by General Officers Commanding districts to be members of committees appointed to select sites and determine general boundaries of cantonments.

322. At stations where there are no Ordnance workshops, repairs to ambulance wagons and tongas will be carried out by the Military Works Department, or failing that Department, by the Public Works Department. In either case the cost of such repairs will be debited to the Military estimates.

323. An Executive Engineer can receive positive orders only from his own departmental superiors, the head of the Administration, or other Civil officers duly authorized, excepting in the case of works considered urgent by an officer commanding a station, who can, under the circumstances explained in Chapter XX, issue an order to the Executive Engineer for the execution of the work. The duty of yielding implicit obedience to any *positive orders* of his superiors must be clearly understood; but in the interpretation of *general instructions*, an Engineer is not only authorized but bound to act upon his own judgment, where he sees sufficient ground for deferring compliance with those instructions, or even, in cases of emergency, for acting decidedly at variance with them. This latter responsibility should of course not be assumed excepting in cases where it is not possible to await the result of a further reference.

324. In their relations with other departments, Executive Engineers should bear in mind that it is their duty to facilitate the transaction of business as far as possible.

325. Executive Engineers will address officers commanding districts or stations through their Staff officers.

326. Executive Engineers will, in all professional matters, receive their orders from, and make their reports to, the Superintending Engineer of their circle.

Executive Engineers.

327. Executive Engineers will prepare designs and estimates under the orders of the Superintending Engineer; but they may also prepare and submit to the Superintending Engineer any design and estimate on the requisition of the local authorities, Civil or Military, provided the work be one of the necessity for which they themselves are convinced. At the request of the Executive Engineer, the Superintending Engineer should transmit to the Chief Engineer, in its original shape, any design which the former has submitted. This, however, will in no way relieve the Executive Engineer from the duty of modifying his projects in accordance with the directions of the Superintending Engineer.—See paras. 281 and 282.

328. Executive Engineers are responsible for the accuracy of all drawings they submit and must attest them by their signatures.

329. It is the duty of the Executive Engineer to pay strict attention to the economical application of all labour and materials, and to prevent the expenditure on any work exceeding the amount of the sanctioned estimate. He should also strive to make arrangements for bringing economically into use, on all occasions, the articles procurable in the local markets, and the natural products of his district.

330. Executive Engineers are strictly prohibited from commencing the construction of any work, or expending public funds, without the sanction of competent authority; also from making or permitting any, except trifling, deviations from any sanctioned design in the course of execution unless under specific authority, or in case of emergency, when the change should be forthwith reported to the Superintending Engineers. All unauthorized expenditure will be incurred at their own risk.

331. Executive Engineers are responsible for the good quality of all work done under their orders, and cannot without proper authority, transfer to any one

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else the executive charge of works entrusted to them for construction.

332. Immediately on a work being finished, it will be the duty of the Executive Engineer to prepare the completion report.—See para. 972.

333. Executive Engineers will take the necessary steps for obtaining cash for the works under their control, and will keep their accounts, and submit them punctually to the Examiner's office under the rules laid down in Chapter XII. In their arrangements for account-keeping they will exercise a real and efficient control and check over their Accountants. They will also before submitting Public Works Department Form No. 31 B carefully examine the books, returns and papers from which the monthly accounts are compiled (see also para. 1531).

334. Executive Engineers are responsible for the correctness, in all respects, of the original records of cash and stores, receipts and expenditure, and for seeing that complete vouchers are obtained. The divisional Accountant is responsible to the Executive Engineer for the correct compilation of the accounts of the division from the data supplied to him. The relative position of the divisional Accountant to the Executive Engineer is defined in para. 392. The Executive Engineer is responsible that his accounts are regularly posted from day to day and that the Accountant carries out his duties regularly and punctually.

335. Executive Engineers will afford Assistant Engineers on first joining the department every aid in acquiring professional knowledge, and will, as far as possible, arrange their location (under sanction of Superintending Engineers), so that they may have the best opportunities of learning their duty.

336. Executive Engineers must exact from their subordinates a correct performance of their duties, and give them all proper instructions. They will furnish them with working drawings and written instructions

Executive Engineers.

as to the execution of any works they may be entrusted with, using additional precautions to prevent errors or accidents at a distance from the head-quarters of the division.

337. They will frequently inspect out-stations and see that the work carried on by their subordinates is sound and economical. When on tour, they will keep a journal in which the distances travelled will be noted.

338. Executive Engineers may transfer Upper or Lower Subordinates from one station to another within their respective divisions without reference to superior authority. The removals will be reported in the ordinary course to the Superintending Engineer.

339. Executive Engineers have power to sanction improvements and repairs, within the assignment made to them from the budget allotment, to the extent of Rs. 200 for each work, and also the purchase or manufacture of Tools and Plant (not including live-stock or office furniture) to a similar amount. The above limit may at the discretion of Local Governments and Administrations be raised to Rs. 500 in the case of certain selected officers.

340. They are also authorized to sanction repairs for other departments within the same limits.

341. Every sanction for a new work or repairs estimated to cost more than Rs. 200, whether accorded by himself, or by officers of other departments, will be at once reported by an Executive Engineer to the Superintending Engineer; and a monthly list of all sanctions not exceeding that sum will be submitted by him to the same authority, the aggregate expenditure under each of the heads of classification being shown under "Original Works" and "Repairs."

342. Executive Engineers will disburse their own departmental salaries, as well as those of their assistants and subordinates, under the rules laid down in para. 1366.

Executive Engineers.

343. Every Executive Engineer is required to report immediately to the Superintending Engineer any important accident or unusual occurrence connected with the performance of his duties, and to state how he has acted in consequence.—See also para. 965.

344. All Executive Engineers will be considered as available for duty as Assistant Engineers in the event of there being an excess of Executive Engineers over the number of charges. In such cases it will be left to the Local Government to determine which of the Executive Engineers shall be so employed, but, as a rule, the selection should be made from the lowest grade.

345. Executive Engineers are moreover liable, under the orders of the Local Government, to undertake the execution of Local Fund works.

346. Every Executive Engineer shall be guided by the rules laid down by the proper Provincial authority on the subject of law-suits.

347 The following is a summary of the powers of
No. 29.

Chapter III, paragraph 347.—Under "Original Works" add the following as (e.—i.):—

(e.—i.)—Surplus articles at site of work—

To sanction the sale of surplus articles at site of any work at their full value up to a limit of Rs. 200.

Under "Tools and Plant" add the following as (p.—i.):—

(p.—i.)—Writing off from the Returns of Tools and Plant—

To sanction the writing off the Returns of Tools and Plant of all tools and plant, the full value of which has been recovered.

Under "Suspense Accounts" "(r) Stocks" affix i to the existing paragraph and add the following as paragraph ii:—

ii. To sanction the sale of articles on the stock accounts for full value plus the usual charge of 10 per cent. up to a limit of Rs. 200.

Executive Engineers.

(c) *Subsidiary works for large projects—*

To sanction all subsidiary works and operations connected with large projects, the cost of which is covered by lump-sum sanctions, to the extent of Rs. 200 for each work.

(d) *Alterations of designs—*

To sanction trifling alterations in the constructive details of works during their execution in cases of necessity, reporting, as a general rule, their action to the Superintending Engineer (para. 330).

(e) *Contingencies in the estimate for a work—*

To divert the provision for contingencies to new works or repairs not provided for in the estimate to the extent of Rs. 200 for each item; or in the case of specially selected officers to Rs. 500 in each case—*vide* para. 786.

REPAIRS.

(f) *Buildings and roads and Works of Irrigation or Miscellaneous Public Improvements—*

To sanction repairs, including those for other departments, to the extent of Rs. 200 (paras. 339 and 340).

To sanction repairs connected with the internal administration of the department, within the assignments made to them from the budget allotments, to the extent of Rs. 200 for each work.

(g) *Emergent repairs—*

Emergent repairs to all works in charge of the department to any necessary and reasonable amount, in case of imminent danger to the structure.

CONTRACTS.

(h) *Contracts—*

To accept tenders for the execution of sanctioned works by contract up to Rs. 2,000 (para. 900).

ESTABLISHMENT.

(i) *Appointments—*

Executive Engineers have no power to create new appointments, either permanent or temporary, but they may appoint to sanctioned posts

Executive Engineers.

Lower Subordinates, if authorized to do so, and Petty and Office establishments (except clerks forming part of a Provincial establishment); also temporary work establishment on salaries below Rs. 100 a month for which provision has been duly made in a sanctioned estimate.—See also paras. 944 and 945.

(j) *Promotions*—

To promote members of the Office and Petty establishments attached to their divisions (except clerks forming part of a Provincial establishment), as also Lower Subordinate establishments, if authorized to do so.

(k) *Leave*—

Same as Superintending Engineers.

(l) *Transfer*—

To transfer Assistant Engineers and Upper or

Substitute the following for paragraph 347 (m)—
page 118.

(m) *Punishments.*

To fine, or otherwise punish members of the Office and Petty Establishments employed under them, within the limits laid down in paragraphs 441 and 441 A.

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rior pensionable establishment, the dismissal must be reported to Government and be subject to final approval.

TOOLS AND PLANT.

(o) *Purchase or manufacture of Tools and Plant*—

To sanction estimates up to and for Rs. 200 in each case for articles other than office furniture or live-stock (para. 339).

(p) *Repairs of Tools and Plant*—

To sanction estimates up to and for Rs. 200 in each case (para. 1416).

Assistant Engineers.

SUSPENSE ACCOUNTS.

(q) *Purchase of stores*—

To order any stores in part of a regularly sanctioned estimates, provided that the cost of stores ordered from a Government workshop is less than Rs. 500.

(r) *Stock*—

To purchase or manufacture stock, sufficient to keep the stock of the division up to the reserve limit, under such rules as may be laid down by the Local Government (para. 1436).

Assistant Engineers.

348. Assistant Engineers will be placed under the orders of Executive Engineers, to assist them in the performance of their duties, and will have their headquarters at any place in the division which the Executive Engineer may appoint, subject to approval by the Superintending Engineer.

349. Assistant Engineers will be employed in examining and reporting on any matter requiring investigations; making surveys; collecting information concerning, and drawing up, projects, designs, and estimates; superintending the construction of works; conducting the general duties of superintendence and control in any portion of the division that may be assigned to them; holding specific charge of one or more subdivisions; or assisting the Executive Engineer in any other way that he may require, under the approval of the Superintending Engineer.

350. When detached, an Assistant Engineer, under the control of the Executive Engineer of the division will correspond with the local authorities, and conduct his duties generally agreeably to the rules laid down for Executive Engineers.

351. Assistant Engineers, on being first posted, should, as a rule be kept at the head-quarters of the division, until they have made themselves thoroughly acquainted with the office work and forms of account,

Sub-Divisional Officers.

and with the general routine of duty, as also for the purpose of studying the vernacular.

Upper Subordinates.

352. Upper Subordinates will generally be employed to superintend works or portions of large works, either at the head-quarters of the Executive Engineer or his Assistant, or in detached localities. They may also be placed in charge of the current duties of the department in an out-station or sub-division, Europeans being generally selected for those where European troops are quartered; they shall not, as a rule, be required to keep any public money beyond an imprest. It will be their duty at all times to see that artificers and labourers receive full payment at the prescribed periods.

353. Upper Subordinates are not to be employed as clerks or draftsmen in the offices of Executive Engineers, except temporarily in urgent cases, to be specially reported and sanctioned, or as a means of instructing them while on probation. This is not to prevent Executive Engineers from requiring them to prepare or copy drawings or documents connected with works or projects on which they may be employed.

354. When in charge of a work, the subordinate will keep muster-rolls of all labour and accounts of the cost of labour and materials used under the rules contained in Chapter XI.

Sub-Divisional Officers.

355. In cases when Cashiers and Store-keepers are not appointed, their duties will devolve upon the Sub-divisional officer, who will himself take charge, and keep the accounts of the cash and stores.

356. In communicating with, or executing the orders of, the local authorities, Civil or Military, Sub-divisional officers will be guided by this Code, and by the special written instructions which they may receive from the Executive Engineer.

Examiners of Accounts.

Examiners of Accounts.

357. The Examiner is the head of the Public Works Accounts Branch in the Province, State Railway line or system, etc., to which he may be attached. It is his duty to audit the charges for expenditure incurred by all disbursing officers, to supervise the keeping of the accounts of all the Public Works receipts and expenditure according to the prescribed forms, and to maintain regularity in the financial operations of the department. This applies to the Examiner of a line of State Railway, or of a Province, though he may have only the grading of a Deputy Examiner.

358. The Examiner will exercise his functions under the orders of the Local Government, or the Administrative head of a Railway, of which he is the responsible adviser. He will be in close communication with the Secretary to the Local Government in the department, or the Administrative head of a Railway, whom he will assist in all matters affecting accounts and financial requirements.

359. An Examiner of Accounts is not only the appointed adviser of the Administrative head of the Province, or State Railway to which he may be attached in matters relating to accounts and financial regularity, but he is the head of that branch of the department, in the Administration, and, as such, is directly under the orders of the Accountant General, and not of the head of the Administration.

360. It is usually found convenient for the Administrative head of the Province or State Railway, before passing orders, to obtain the advice of the Examiner as to any particular application of financial rules or orders concerning which there may be doubt, and whenever an Examiner is of opinion that any rule or order is being infringed, it is his duty to represent the matter to the Administrative head, who may follow or disregard the advice of the Examiner as may seem to him fit. But if the Examiner does not finally acquiesce in

Examiners of Accounts.

the correctness of the decision, it is his duty to request that the question may be submitted for the orders of the Government of India, and such a representation must not be withheld unless the Administrative head yields thereto. In any case in which the Examiner feels doubt as to what his advice should be, or whether he would be right to acquiesce in the final orders of the Administrative head, he should refer the question to the Accountant General for instructions.

361. In all cases where the Local Government or the Administrative head of the Railway addresses the Government of India on matters of account or financial regularity, and more especially when there is any doubt or dispute respecting them with the Examiner of Accounts a memorandum by that officer on the subject should be obtained and forwarded with the correspondence.

362. The Examiner has two distinct functions—

- (a) As Financial Assistant to the Secretary to Government or the Administrative head of a Railway, and
- (b) As independent Auditor on behalf of the Government of India.

363. Whenever the Examiner is acting in the first of these capacities, the whole of the communications shall be carried on by office note; the papers passing between him and the officer concerned precisely as they now do in all executive matters between a Chief Engineer and his assistant.

364. Where, on the other hand, the Examiner is called on to express an opinion or to take any action as independent Auditor, the communications shall be conducted by official letter.

365. In respect to establishments, it will be his duty to review this item of outlay as the requirements of the works vary, and to aid the Chief Engineer, Manager, etc., in keeping the expenditure on establishment as low as possible consistent with efficiency.

Examiners of Accounts.

366. In making proposals for economy or improvement in organization, the Examiner should always consult the executive officers of the department, especially the Chief and Superintending Engineers, and such proposals should, as a rule, come before the Local Government through the Chief Engineer. But the Examiner is empowered, if he thinks it necessary, to make such references direct to the Local Government or the Administrative head of a Railway.

367. In all matters relating to forms and procedure of accounts in his own office, and in the department generally, the Examiner will be directly under the orders of the Accountant General in respect of orders of the Government of India, and will communicate with him freely. But he will be responsible that such communications convey correctly the views of the local or other authorities, whenever the case affects matters in the administration of which they are concerned, and is not merely a technical question of account. All correspondence of this description which he carries on should be communicated to the Local Government, and when attached to a line of State Railway, to the Engineer-in-Chief or the Manager.

368. All charges incurred for establishments, and all charges of whatever kind incurred, will be audited by the Examiner on his own responsibility; but in dealing with doubtful charges incurred by members of the department, the Examiner will act in conjunction with Superintending Engineers, under the rules given in the following paragraphs.

369. The Examiner has power to pass at discretion unavoidable charges for postal commission on remittances by money order, as ordinary contingent charges. Local Governments and Administrations may finally sanction any such charges in cases of doubt.

370. The Examiner has power, without reference to any other authority, to pass to the credit of Execu-

Examiners of Accounts.

tive Engineers and other officers entrusted with public moneys who are directly in account with his office—

- A.—Duly authorized salaries of the permanent and temporary establishments, travelling allowances, and any specific payments which are provided for in some Public Works budget estimate.
- B.—Contingencies of the Public Works establishments to the extent of Rs. 500 a month in each division.
- C.—Charges for sanctioned original works and repairs within the following limits:—
- (a) Charges of or under Rs. 500 each, irrespective of the amount originally sanctioned.
 - (b) Charges above Rs. 500 and not more than Rs. 10,000 each, when not more than Rs. 500 in excess of the amount originally sanctioned, except in the case of Productive Public Works.
 - (c) Charges above Rs. 10,000 each when not more than 5 per cent. in excess of the amount originally sanctioned, except in the case of Productive Public Works.
 - (d) Charges subsidiary to sanctioned projects, as for materials, to such extent as not to exceed, with other items of expenditure, the sanctioned outlay for the year.

371. All charges not in the above list (including charges for works which have been incurred on general sanction only, and not against regular sanctioned estimates) must be reported, as soon as passed, to the Local Government, with the opinion of the Examiner and Superintending Engineer regarding them, or in the case of a Railway, to the Engineer-in-Chief or Manager.

372. An Examiner in charge of a Public Works office of account has power to write off, without reference to higher authority, sums not exceeding one rupee in each case which from any cause may have become irrecoverable, or in his judgment are such as should be passed though not covered by ordinary rule. He may also write off similar sums above one rupee and not exceeding ten rupees in each case when he is satisfied that Government would, on reference, sanction such a

Examiners of Accounts.

course. He is also competent under this rule to write off outstandings of income tax not exceeding one rupee in each case. All items exceeding one rupee must, however, be reported half-yearly to the Local Government or Administration, or to the Government of India according as the expenditure may pertain to Provincial or Imperial funds.

Chapter III, paragraph 373:—For the last two sentences of this paragraph substitute the following:—

The annual statement, which should be for the period ending 31st December, will be an extract from this register, of the items exceeding one rupee; the statement for the Government of India being submitted through the Accountant General, Public Works Department.

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for establishments and travelling allowances, and generally in cases on which fixed rules have been laid down by the Government of India, Examiners are on the same footing as Civil Auditors. They are bound rigorously to act on those rules without admitting of any exception; and in cases of doubt, references as to the construction of the rules should be made to the

respects the working of any of the sections of his office is defective or in arrears; and noting any important

ing accounts to him and state the causes thereof, and the remedies he has applied or intended to apply.

Examiners of Accounts.

376. This memorandum should be prepared before the arrival of the relieving Examiner, and should be handed to that officer for careful scrutiny and such remarks as he may deem necessary, and should then be submitted to the Accountant General by the relieved officer, with the advice of his having made over charge.

377. Should the relieving officer discover, within the space of three months, that there are important defects in the working of the office or of the offices rendering accounts to it other than those stated in the relieved officer's memorandum, he should report the defects, on their coming to light, to the Accountant General, sending a copy of such report to the relieved officer.

378. Examiners and Deputy Examiners in independent charge of account offices will draw their pay and travelling allowances on bills separate from those of their office establishment and submit their bills, after passing them provisionally and paying themselves to the Accountant General, Public Works Department, for final audit.

379. It is the duty of the Examiner to bring to the notice of the Local Government, or the Administrative head of a Railway, all cases of expenditure being irregularly incurred. This will be done periodically in the statement of objectionable items, but exceptional cases should be specially reported. In all cases careful enquiry is first necessary. It should, however, be carefully borne in mind that the decision as to the sufficiency of the explanations and of the action to be taken will rest with the Executive Branch. The Examiner must on no account usurp their functions, but confine himself to eliciting the facts and representing them to the proper authorities, until nothing that he considers irregular exists without having been brought to the notice of the Local Government or the Administrative head of a Railway, and of the Accountant General.

380. Examiners of Public Works and Railway Accounts are expected to keep a vigilant watch over

Examiners of Accounts.

expenditure which they book and audit, in addition to the ordinary routine duties of their offices; and, while most carefully avoiding any assumption of control and not calling upon Executive Engineers for explanation except with regard to irregularities falling distinctly within rules and orders which can be quoted, to bring to the notice of the administrative officers of the department all transactions appearing in the accounts, which seem to them to be in any way indicative of irregularity, or want of attention to economical considerations.

No. 50.

Chapter III, paragraph 381, Clause VIII.—Cancel the last sentence.

[No. 50—Vol. I—25.9-1901.]

No. 51

is declared to be necessary.

NOTE.—The rules for the grant of honoraria and acceptance of fees by Government officers will be found in Articles 89 to 91 of the Civil Service Regulations.

Rules laid down in Finance Department Resolution No. 916 Ex., dated the 4th March 1893.

I.—An audit officer before admitting in audit any charge against the public revenues which requires the sanction of the Secretary of State, must satisfy himself that that sanction has been accorded either by general or by special order of the Secretary of State. The cases in which that sanction is necessary are stated in the following rules. For the admission of any charges which are not stated in these rules to require the sanction of the Secretary of State, the authority of the Government of India (or in classes of cases for which the Government of India has delegated its powers to Local Governments, the authority of the Local Government) is sufficient.

II.—In these rules the word “salary” includes all payments to officers from general revenues or from local funds administered by Government, whether in the nature of fixed allowances or of fees, rewards or honoraria.

III.—The sanction of the Secretary of State is required to the following:—

- (1) The creation of a permanent appointment of which the salary exceeds Rs. 3,000 a year and any temporary appointment or deputation in which the

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remuneration exceeds Rs. 250 a month and which is expected to last or does last for more than twelve months. But in the case of temporary appointments or deputations the sanction need not necessarily be obtained previous to the appointment or deputation taking effect.

NOTE 1.—This clause has been amended in accordance with the orders contained in Finance Department Resolution No. 795 Ex. of 24th February 1896.

„ 2.—A periodical report of all sanctions which involve a total expenditure in salary exceeding Rs. 3,000 a year should, however, be made to the Secretary of State.

(2) The raising of the salary of an officer or of a sanctioned appointment to an amount in excess of Rs. 5,000 a year, or increasing a salary which is already in excess of that amount, whether by the grant of increased fixed allowances, or temporarily by the grant of fees, rewards or honoraria.

(3) All orders involving expenditure for which the Civil Service Regulations, or other authorised code, specifically declare that the sanction of the Secretary of State is necessary.

(4) Revisions of establishments, which involve expenditure of more than Rs. 25,000 a year.

In the case of establishments, such as process-serving establishments, the scale and remuneration of which are determined by courts of law under rules having the force of law, the sanction of the Secretary of State is not required under this clause unless the net extra expenditure involved, after allowing for the receipt of fees, exceeds Rs. 25,000 a year.

IV.—The following are exceptions to the preceding rule; for them the sanction of the Government of India is sufficient:—

- (1) The grant of travelling and conveyance allowances.
- (2) The grant of deputation allowances,—that is, of allowances in addition to other emoluments to officers placed on deputation, as defined in Chapter IV of the Civil Service Regulations.
- (3) The grant of house-rent allowances or of free quarters.
- (4) The grant of allowances to Civil Surgeons for charge of Railway employés.

V.—In applying these rules audit officers may assume that all the provisions of the Civil Service Regulations, the India Army Regulations, the Public Works Codes, the Forest Code,

Examiners of Accounts.

and any other authorised Code have received the sanction of the Secretary of State in all cases in which that sanction is necessary. They may, therefore, admit, without requiring the sanction of the Secretary of State, any pensions, acting allowances or other allowances which are admissible under the rules of those codes. Any allowances which are in excess of those admissible under those codes will require the sanction of the Secretary of State if they come within the terms of Rule III above.

VI.—Audit officers may also assume that any general sanctions issued before 1889 (such, for example, as the orders granting personal allowances to Military officers in the Police in some provinces, and the rules under which rewards are granted to officers for passing language examinations) had duly received the Secretary of State's sanction when that is necessary, although, under the procedure in force up to that year, the orders were communicated to audit offices on the authority of the Government of India only.

VII.—The following rules are special for the Public Works Department:—

- (1) No outlay shall be charged to Loan funds unless the Secretary of State has sanctioned the work as one which may be constructed from such funds.
- (2) In the case of construction of works charged to Revenue, the sanction of the Secretary of State is required to any work of which the estimate of cost exceeds—
 - (a) Rs. 10,00,000 when provision for Establishment and Tools and Plant is not included, and
 - (b) Rs. 12,50,000 when it is included.
- (3) When the estimate for construction of a work either from Loan Funds or Revenue has been sanctioned by the Secretary of State, the Government of India can sanction outlay in excess of the original sanctioned estimate up to an amount of 10 per cent. in excess of the estimate, or Rs. 12,50,000 including Establishment and Tools and Plant, whichever is less; but any excess over a revised estimate sanctioned by the Secretary of State can be sanctioned only by the latter authority.
- (4) For the purpose of determining whether the sanction of the Secretary of State is necessary under clauses (2) and (3) of this rule, a group of works which form one project shall be considered as one work,

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and the necessity for obtaining sanction to a project is not avoided by reason of the fact that the cost of each particular work in the project is within the powers of sanction of the Government of India.

[The foregoing clause does not apply in the case of Railway or Irrigation projects, the construction estimates of which have been closed and further capital outlay on which is being incurred under the rules for open capital expenditure (*vide* paras. 2155 and 2209, and Volume IV—III-5). The Secretary of State's sanction is not required in cases where the aggregate sanctions accorded under the open capital rules exceed 12½ lakhs, but only when the estimated cost of any one work exceeds the limit laid down in Rule VII (2).]

(5) In the case of Railways the Government of India can only sanction, when the estimated cost is less than Rs. 12.50.000 and charged to Revenue a short-

Chapter III, paragraph 381, Clause VII(5).—Ex-

Paragraph 381.—Cancel note 2 to clause (1) of rule III in this paragraph.

[No. 63—Vol. I—5-11-1901.]

[No. 130—Vol. I—1-6-1903.]

for the consideration of the Secretary of State in Council.

VIII.—Any objection raised under these rules to any order issued by the Government of India will be reported to the Secretary of State for information if the objection is overruled by the Government of India, and for the required sanction if the objection is not overruled. All objection should be referred to the Government of India, through the Accountant General, Public Works Department.

382. The Examiner may call for such supplementary or additional accounts, from any disbursing or executive officer, as he may consider necessary for the elucidation of his accounts, but no periodical account or return can be established in addition to those laid down in the Code, nor can the Examiner, of his own motion, make any general call for information except under authority of the Local Government or of the Accountant General.

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383. The accounts of the department, after passing through the Examiner's books, will be eventually submitted to the Accountant General for incorporation with the general accounts of the Empire.

384. In addition to the prescribed returns and accounts, Examiners will furnish the Local Government or the Administrative head of a Railway, or the Accountant General, with such others as may be called for, but they are not required to submit accounts to any other officer or department. Any reasonable statistical or other information required by the Chief Engineer which can be obtained from the records of the accounts office is to be promptly supplied.

385. It is the duty of the Examiner to keep the Chief Engineer advised of the progress of the cash expenditure in the province, and to supply that officer with such information as may enable him to regulate the application of the funds in strict accordance with the provisions of the budget appropriation.

386. If the accounts of any Executive Engineer fall into arrears or confusion, the Examiner is responsible for promptly taking measures towards the adoption of the necessary remedies. Thus if any investigation is advisable, he should either at once proceed to the division himself, or depute an officer or a competent Accountant to make it; and if assistance is requisite, additional Accountants should be sent to remain until the arrears are brought up and the accounts put into order. He will make special report of any such case, and suggest any measure that may be necessary which lies beyond his own powers, to the Local Government or the Administrative head of a Railway.

387. The Examiner should be furnished, through the Accountant General, with copies of all circulars issued by the Government of India to Local Governments, but Local Governments and Administrations and Consulting Engineers will supply Examiners direct with copies of other Government of India resolutions and orders affecting the work of the audit office.

Divisional Accountants.

388. The Examiner should submit to the Accountant General copies of all circulars and general letters issued by him at the end of the month in which issued.

Divisional Accountants.

389. A properly trained Accountant will be posted to each divisional office. To be qualified for such a post, the Accountant must have passed the necessary examinations and should, as a general rule, have had at least two years' actual experience in accounts work in an Executive Engineer's office or under a Sub-divisional officer. As a rule, the Accountant should be treated as the head of the Executive Engineer's office establishment.

390. The duties of divisional Accountants are to check the arithmetical accuracy of all accounts and returns received from subordinates, and all bills and other claims presented by contractors and others, and to compile the divisional accounts and other returns with accuracy in accordance with the several forms prescribed, and generally to assist the Executive Engineer in all matters relating to the expenditure of cash and stores in the division.

391. Accountants are responsible for the correct compilation of the divisional accounts, according to prescribed rules, from the data furnished by Sub-divisional officers and others, for the accuracy of all calculations therein, and for bringing to the Executive Engineer's notice any irregularities that may come to light in examining the accounts.

392. The relative position of a divisional Accountant to the Executive Engineer in respect to account is analogous to that of a Sub-divisional officer to an Executive Engineer in respect to works, and the responsibilities of the latter for the work of the divisional Accountant are similar to those which attach to him in respect to the execution of works under charge of other subordinates.

Chapter IV.—General Rules—Personal Matters.

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Rules affecting the pecuniary and other similar relations of members of the department.

393. Civil Engineers and others, under special agreement with the Secretary of State, will be liable to serve in any part of India unless their agreements contain a proviso to the contrary.

394. No person employed in the department shall have a personal pecuniary interest, directly or indirectly, in the construction of any public work, or in the manufacture, supply, or sale of building materials. All Government servants should also abstain from any investments which interest them privately in affairs or undertakings with which their public duty is connected, and persons, acting as Government Directors of Companies, must have no personal interest in the Company so long as they act as such.—See also Appendix 4.

395. Every member of the department, whether Civil or Military, must consider that his salary or pay, for the time being, or as defined in any agreement with the Secretary of State, is his sole legal remuneration; and that the receipt of commission, or any consideration, directly or indirectly, on account of any business or transaction in which he shall be concerned in behalf of Government, is prohibited. Every officer of Government is bound to report to his departmental superior

CHAP. IV.] GENERAL RULES—PERSONAL MATTERS.

Rules affecting the pecuniary and other similar relations of members of the department.

every infringement of this rule which may come to his knowledge.—See also paras. 129 and 140.

NOTE I.—An exception is, however, allowed in cases of arbitration as follows:—

- (1) An officer shall not act as Arbitrator in any case without the sanction of his immediate superior or unless he be directed so to act by a court having authority to appoint an Arbitrator.
- (2) No public officer shall act as an Arbitrator in any case which is likely to come before him in any shape in virtue of any judicial or executive office which he may be holding.
- (3) If an officer act as Arbitrator at the private request of disputants, he shall accept no fees except as provided in Article 91, Civil Service Regulations.
- (4) If he act by appointment of a court of law, he may accept such fees as the court may fix.

II.—There is also no objection to an officer of the department competing for any prize offered by a Municipality for preparing for it any designs or estimates, and to his receiving the award if he competes successfully.

III.—An officer of the department, called upon by a court to act as a Commission to give reliable information on certain technical points of Engineering, may be permitted to retain such fees as are fixed by the court, subject to the condition of clause 2 of note I above.

396. The rules and orders of the Governor General in Council on the following subjects are contained in Appendix 4:—

1. Prohibition against officers in Civil employ placing themselves under pecuniary obligations to persons subject to their official authority.
2. Connection of public servants with land-holding and commercial speculation in India.

Rules affecting the pecuniary and other similar relations of members of the department.

3. Extent to which public servants are permitted to connect themselves with the press, and the divulging of official information, whether of a confidential character or not.
4. Sale of property to Natives by British officers whether Civil, Military or Uncovenanted.
5. Circumstances under which officers of Government may apply to Native Chiefs for pecuniary contributions towards public objects or for private or semi-public objects.
6. Prohibition against Civil and Military servants of the Government entering into pecuniary arrangements with members of the service or department to which they belong in connection with their resignation of any appointment held by them.
7. Receipt of testimonials and addresses by Government servants.
8. Acceptance of presents by public servants.
9. Insolvency of Civil servants and removal from the public service of clerks and other employés who resort to the Insolvent Court.
10. Course to be followed by Government servants for the vindication of their acts as public functionaries.
11. Conduct of Government servants in connection with political meetings.

397. The receipt, or acceptance, of an offer, or the attempt to obtain any consideration beyond the legal remuneration of any person in the department, is punishable under section 161 of the Indian Penal Code quoted below :—

“Whoever, being or expecting to be a public servant, accepts or obtains, or agrees to accept or attempts to obtain from any person, for himself or for any other person any gratification whatever, other than legal remuneration, as a motive or reward for doing, or forbearing to do, any official act, or for showing or

Rules regarding Security Deposits.

Rules regarding Security Deposits.

402. Cashiers, Pay Masters, Pay clerks, Sub-Storekeepers and Storekeepers, whether appointed permanently or temporarily, must furnish security under the general rules contained in the following paragraphs, the amount being regulated according to circumstances and to local custom in each case under the sanction of the Chief Engineer. Lower Subordinates entrusted with the custody of cash or stores may be required to furnish security at the option of the Local Government, which shall determine whether the amount shall be paid in a lump sum or by deductions from salary.

NOTE.—This does not apply to Storekeepers in the Superior Revenue establishment of State Railways, who are exempted from furnishing security.

403. Without the special sanction of the Local Government security must be either a deposit of cash or of Government promissory notes. Government promissory notes deposited as security must be dealt with as laid down in para. 1518.

404. Officers with whom Government promissory notes are deposited as security should exercise the greatest care in satisfying themselves, before accepting the notes as security, that they have been formally endorsed to the intending depositor by the previous possessor, and that, so far as can be ascertained, the sole right to their possession is vested in the person depositing them. The officer receiving the deposit should also see that the contract or other document executed by the depositor conveys authority to Government to appropriate or cancel the notes if the contract is not fulfilled.

405. When cash or notes are deposited as security or when security is paid by instalments, a personal security bond should be drawn up in one of the following forms :—

P. W. D. Form B (for permanent employés). „ „ D (for temporary employés). „ „ E (when security is paid by instalments).	}	To be used when the risk involved exceeds Rs. 500.
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Rules regarding procedure in regard to law suits, etc.

When the risk involved does not exceed Rs. 500, and when personal securities are dispensed with, Forms B—I, D—I or E—I should be used (see also paras. 916 and 921).

406. The security bond or agreement of deposit must be executed and made over to the Chief Engineer to be deposited with the Examiner before appointment to the department, or before entrusting the person employed with the custody of stores or cash. The bond should be retained permanently, or until it is certain

No. 4.

Chapter IV, paragraph 407.—Add the following after the end of the first sentence in the sixth line :—

The deposit will be remitted by the officer to whom the security is pledged, and must be accompanied by a letter (in a form prescribed by the Postal Department) addressed to the Postmaster and signed by the person pledging the security.

And add at the end of the paragraph :—

Repayment of the deposit must not be sanctioned before the expiry of six months after the vacation of his office by the depositor.

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behalf of Government, it will be necessary that he defend the suit by pleading that Government should be made the defendant as the party really interested. But when the suit is for damages in respect of an alleged wrongful act of a Government officer, the party aggrieved may, as a general rule, bring the suit against such officer, and it would be no defence for the officer sued to contend that Government ought to be the defendant. The plaintiff may legally contend that he has a right to look to the party by whose act he has been aggrieved, whether he could or could not have sued that party's principal. The distinction is between suits on contracts and suits for wrongs. In cases of

Leave.

the latter kind, it will remain with the Government to determine whether it would be just and proper that the defence should be carried on at the expense of Government. In either case, failing to defend the suit, or to reply to the plaint in person or by Attorney or Vakil, as the case may require, the officer or subordinate will become personally responsible.

Leave.

409. Leave admissible under the rules may be granted as follows (see Volume II, Chapter XX, in respect to grant of leave to Military officers serving in the Military Works Department) :—

By Local Governments.

- (a) Leave of all kinds to Civil officers, excepting to superior officers of the Accounts branch, and in the Railway branch, to Engineers-in-Chief of lines under construction and in charge of surveys, and Managers of open lines of Railway, to all of whom leave on urgent medical certificate alone may be sanctioned without previous reference to the Government of India.
- (b) Leave in India (not including subsidiary leave) to Military officers, both superior and subordinate.—
But see Note II below.
- (c) Furlough in India to Military officers subject to Military rules and on certificates by the Military Department of the presidency concerned.

By other authority.

Leave of all kinds to any officer by the authority whose duty it would be to fill up his appointment if vacant.

NOTE I.—A Local Government may empower superior officers serving under them to grant privilege leave to any person under their orders, reporting the grant of leave, in the case of gazetted officers, to the head of the department.

II.—Leave in India (privilege leave excepted) to Departmental officers with honorary rank and Warrant officers of the Indian Unattached List of all grades can be granted only by the Government of India in the Military Department, on applications submitted by Local Governments.

Leave.

III.—Leave should be granted only on certificate of the Examiner in all cases in which such certificate is necessary.—See para. 413.

IV.—To enable an Examiner to make the necessary entry in the final last-pay certificates (P. W. D. Form No. 114 E and 114 L), the Local Government or other authority granting leave to an officer to Europe on account of ill-health, whether the leave be technically leave on medical certificate or not, should in each case inform the Examiner of the reason for the grant of the leave.

410. All leave, except privilege leave, granted to officers of the Engineer and Superior Accounts establishments, and to all officers holding analogous rank, must be gazetted.

411. The dates of making over and receiving charge of an office, or of departure on, or return from, leave of any kind, will not be notified in the *Gazette of India*, but the authorities granting the leave will cause the necessary communication to be made to the Audit office, and to the officials concerned to know the facts, by office memoranda or certificates. The dates of vacation of office, and of departure on leave, and of return to duty, in the case of all Chief and Superintending Engineers and of Executive and Assistant Engineers of the State Railway and Local Administration lists, and also of Superior Accounts officers, must be promptly reported to the Government of India direct by the Examiners concerned, to allow of promotions being made and reversions ordered without delay. All communications made under this paragraph should specify whether the event occurred in the forenoon or afternoon of the date concerned.

412. All applications for leave must be made to or through the departmental superiors of the applicant; in the case of subordinates for whom service books are maintained, they should be accompanied by a certificate from the officer who keeps the applicant's service book, that the leave is admissible under the rules in force. But this certificate is not necessary when a Military subordinate applies for leave under the rules of the Military Department.

Last-pay certificates.

413. All applications for leave from officers for whom records of service are maintained will be forwarded by the applicant through the usual channel to the Examiner, who will draw up a statement of previous leave granted to the applicant. If the leave can be granted under the rules, that officer will certify the fact in the following form:—

With reference to the above application [*here enter the nature of the leave*] for———months may be granted to——— under Article———, of the———
———Civil Service Regulations.

(Signed) A. B.,

Examiner of P. W. Accounts.

414. The Examiner will forward the application and certificate to the officer vested with power to grant the leave, or to the Local Government or the Administrative head of a Railway, by whom it will be submitted, when necessary, to higher authority.

415. In the case of Military officers of the Military Works Department see the rules in Chapter XX, paras. 15A, *et seq.*

Last-pay certificates.

416. The following rules are prescribed for the issue of last-pay certificates to officers when proceeding on leave out of India other than on privilege leave, and when entitled to allowances during the leave:—

NOTE.—In the case of Royal Engineer officers proceeding to Chatham for instructions under the rules in Appendix 5, the same procedure in granting last-pay certificates should be followed.

- (1) In all cases the Examiner who audits the pay of the officer, when he certifies on the officer's application that the leave is admissible, or as soon as the officer's leave is gazetted or otherwise notified to him, whichever may happen first, will send to the officer a letter in Form No. 114A with enclosures in Forms Nos. 114B and 114C. The officer is required to return the Form

Last-pay certificates.

114B to the Examiner with the information filled in. Subsequent action will depend upon whether the officer does or does not intend to pass through the Examiner's station.

- (2) If the officer intends to pass through the Examiner's station, he must call at the Examiner's office, and on his producing a preliminary last-pay certificate, Form No. 114D, the Examiner will arrange for his being paid up to proposed date of departure, and will give him a final last-pay certificate in Form 114E, and also a copy of Form 114H. Before giving him his preliminary last-pay certificate the Executive Engineer of the division to which he is attached may, if desired, pay him salary and allowances up to date of making over charge, including any audited travelling allowance. All other claims must be settled by the Examiner.
- (3) If the officer does not intend to pass through the Examiner's station, as soon as the Examiner receives back Form 114B with the information filled in, he will send to the Executive Engineer a statement under cover of a letter in Form 114J showing in detail the salary and allowances, including audited travelling allowance, payable to the officer up to and including the day before sailing, prepared on the assumption that he will make over charge and sail on the dates stated in Form 114B, and distinguishing between dues accruing up to and dues accruing after making over charge; also a last-pay certificate in Form 114E prepared on the same

Last-pay certificates.

assumption. In the case of a Non-Commissioned officer; the Examiner will send his furlough certificate (in duplicate) as well.—See para. 658.

- (4) The Executive Engineer will then pay to the officer, after he has made over charge, all dues shown in the Examiner's statement, correcting the amounts, if necessary, with reference to any actual change in the date of making over charge or any anticipated change in the date of sailing, or both, taking care that if the change involves any extension of the number of days subsidiary leave (*i.e.*, between making over charge and sailing) beyond the maximum shown as admissible in the Examiner's statement, then subsidiary leave allowances must be calculated and paid at furlough pay rates, though they may have been entered by the Examiner as payable at full-pay rates.

- (5) If there has been no alteration in either of the dates referred to in rule (4), the Executive Engineer, after paying the officer, will hand him the final last-pay certificate received from the Examiner, and

Chapter IV, paragraph 416, Note to clause (5).—
In the 6th line of the note for the word, Government, substitute the words, Military Secretary, India Office.

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the Examiner with the corrected Examiner's statement, and at the same time he will telegraph to the Examiner—(1) the actual date of making over charge, whether forenoon or afternoon, (2) the date of sailing, as then intended, and (3) the total amount paid to the officer.

Last-pay certificates.

NOTE.—In the case of a departmental officer with honorary rank, a Warrant or a Non-commissioned officer the final last-pay certificate will not be returned to the Examiner, but will be handed over to the officer concerned. The Examiner will, on the date furnished by the Executive Engineer, prepare a revised final last-pay certificate and submit it to the Government in the manner laid down in clause (9) of this paragraph.

- (6) If there has been any change of dates, the Examiner, on receipt of the Executive Engineer's telegram, will prepare a revised final last-pay certificate, and will send it, as requested or as time permits, either to the Examiner at the port of embarkation, or to the officer at his station or at any address given by him, with instructions to forward it to the Examiner at the port of embarkation if it cannot be delivered to the officer himself. If even then the revised final last-pay certificate misses the officer, he should leave his English address with the Examiner at the port of embarkation, who will forward the certificate by the first mail after receipt.
- (7) The officer proceeding on leave, on arriving at the first port at which the vessel touches after leaving the port of embarkation, is required to report to the Examiner in Form No. 114H supplied to him for that purpose, the actual date on which he left India.
- (8) When the Examiner delivers or receives from the Executive Engineer a report (Form No. 114K) that he has delivered the last-pay certificate to the officer, he will forward a duplicate of that certificate to the Local Government for transmission to the Secretary of State through the usual channel. If delayed beyond fifteen days, or the second mail after the officer's departure, it should be accompanied by an explanation as to the cause of the delay, unless a temporary last-

Chapter IV, paragraph 416, clause (8).—For the words, to the Local Government for transmission to the Secretary of State through the usual channel, in the fifth, sixth and seventh lines of this clause, substitute the words, direct to the Secretary in the Financial Department, India Office, in the case of a Civilian Officer, and to the Secretary in the Military Department, India Office, in the case of a Military Officer.

Last-pay certificates.

- (9) In cases where the date of sailing as assumed in the last-pay certificate actually delivered or sent to the officer is not adhered to, an

Chapter IV, paragraph 416, clause (9).—In the fifth line of this clause, for the word, Government, substitute the words, Financial or Military Secretary, India Office, as the case may be.

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~~any other cases, will be made on the~~
officer's return from leave or if necessary, sooner.

417. If an officer proceeding on long leave to Europe does not intend to draw allowances from the Home treasury during his absence, he must nevertheless take with him a certificate of leave in P. W. D. Form No. 114L from the Examiner who audits his pay. If the officer visits England this certificate is to be presented at the India Office.

If the officer afterwards desire to draw his leave allowances at the Home treasury of the Government of India, or at some Colonial treasury, he must obtain a last-pay certificate in P. W. D. Form No. 114E from the Examiner who audited his pay when he proceeded on leave.

418. An officer proceeding to Europe should present his last-pay certificate at the India Office in London. When he returns to India he should bring a last-pay certificate from the India Office.

419. In the case of Military Commissioned officers in Civil employ proceeding on furlough under the Military Furlough Regulations of 1868 or 1875, the Controllers of Military Accounts will furnish the Examiners concerned with the certificate of the furlough taken and due to them to enable the Examiners to fill in columns IV and XIV of the last-pay certificate in P. W. D. Form No. 114E, and columns II and IX of the certificate of leave in P. W. D. Form No. 114L. The certificate is not required from Departmental officers

Last-pay certificates.

with honorary rank, Warrant or Non-Commissioned officers, in all of whose cases the columns referred to may be left blank.

The final last-pay certificates of officers subject to the leave rules applicable to regimental officers of the British Army serving in India and holding Civil appointments, will be prepared by the Examiners concerned and to enable them to complete the certificates the Controllers of Military Accounts will, on application, furnish them with a certificate showing the rate of pay admissible during leave, and how the leave may be extended or commuted.

NOTE.—The Military records of service of such officers will not be maintained.

420. An officer must, if possible, appear personally at the office where his last-pay certificate is completed.

421. In the case of an officer sent to England as a lunatic, and granted leave, his leave and last-pay certificate, in original, as well as the duplicate, should be at once submitted to the Government of India (or Madras or Bombay) for transmission to the India Office.

422. The Examiner who issues the final last-pay certificate of an officer is entirely responsible for the accuracy of that document. Great care and caution should be exercised in the preparation of these certificates.

423. Duplicate certificates should be so marked on the face; and whenever a corrected last-pay certificate, whether original or duplicate, is furnished for any officer of the department, it should invariably be marked prominently with the words "Amended certificate." The amended certificate should not be forwarded to the

Chapter IV, paragraph 423.—Substitute the following for the last sentence as modified by Standing Order No. 12 of 4th February 1901 :—

The amended certificate should not be forwarded to the officer, but to the Financial or Military Secretary in the India Office, as the case may be; a duplicate with appropriate explanations being at the same time sent to the Government of India (Madras or Bombay) for transmission to the India Office.

Last-pay certificates.

or in the case of officers stationed at Aden, by the Executive Engineer of the Aden division. A temporary last-pay certificate should be issued only in cases in which the final last-pay certificate cannot be granted without delay, owing, for instance, to delay in the publication of the order granting the leave or in obtaining an interpretation of a rule, or some other information necessary to the preparation of the final last-pay certificate.

- (2) The issue of a temporary last-pay certificate should be the exception, not the rule, and a report of each issue of such a certificate should be made to the Accountant General, Public Works Department; accompanied by an explanation of the cause of its issue.
- (3) In issuing a temporary last-pay certificate, the same procedure should, as far as possible, be followed as in the case of a final last-pay certificate.

425. An officer proceeding to a colony should submit his last-pay certificate—

- | | | |
|---|---|--|
| (a) If he embarks at any port
not in the Madras or
Bombay Presidency. | } | To the Comptroller of India
Treasuries. |
| (b) If he embarks at any port
in the Madras or Bom-
bay Presidency. | } | To the Accountant General, at
Madras or Bom-
bay, as the case
may be. |

The Comptroller of India Treasuries or the Accountant General at Madras or Bombay, as the case may be, will retain the last-pay certificate, and in lieu thereof issue a warrant upon the Colonial authority concerned. The rules on this subject are laid down in the Civil Service Regulations, Articles 966 to 969.

426. Privilege leave allowances are not payable out of India; but in case an officer leaving India should afterwards want his privilege leave to be commuted, he should take with him a certificate in Form No. 114G. This certificate should be furnished by the Examiner, but to those officers only who may apply for it, and the Examiner need make no inquiries as to the place in which an officer intends to spend his privilege leave.

Last-pay certificates.

A Military officer subject to Military rules must furnish the Examiner with the Military Department certificate referred to in para. 419 to enable the Examiner to prepare his privilege leave certificate should he require one.

427. The rules in paras. 416 to 426 regarding the issue of final last-pay certificates to officers are also applicable to subordinates who take leave out of India; but in their case the communication from and to the Examiner should be made through their official superior. In the case of Non-commissioned officers the procedure laid down in para. 658 should be followed.

428. The following special rules, regarding documents to accompany last-pay certificates, refer to Engine Drivers, Foremen, Mechanics, and other men of the same class, in all branches of the department, who have been brought out under covenant with the Secretary of State :—

- (i) A report of any changes in terms of the covenant which have been made with the consent of the men, should accompany their last-pay certificates, when the men leave India on the expiration or termination of their covenants from any cause.
- (ii) When men who have re-engaged for service in India under fresh agreements, on expiry of their original covenants with the Secretary of State, are granted leave out of India, the following particulars should invariably accompany the last-pay certificates granted to them :—
 - (a) Reference to the old covenant executed with the Secretary of State giving its date and the date on which it lapsed if it has lapsed.
 - (b) Terms of re-engagement (in abstract).
 - (c) Date of fresh agreement.
 - (d) Rate of pay and any special conditions under the new agreement.

Departure on and return from leave.

If desirable in any particular case, a copy of the new agreement should also be attached.

429. No claim which has been outstanding for more than six months against an officer quitting India on leave of absence or retirement should be noted in his last-pay certificate for recovery by the Secretary of State for India. If any such claims are discovered, they should be reported, with full particulars and explanation of the delay in their assertion, for the orders of the Government. They should also be entered in the officer's last-pay certificate, though not "noted for recovery."

430. No entries should be made in last-pay certificates granted to an officer proceeding on leave out of India, or retiring from the service, in regard to leave allowance to date of embarkation and arrears of Indian pay and allowances due to the officer, such claims not being payable at the Home treasury.

431. In all cases when a last-pay certificate is issued in India to any member of the department, on whose account family money has been payable in England, the date to which recovery has been made in India shall be invariably noted on that certificate.

Departure on and return from leave.

432. All members of the department proceeding on leave beyond the sea should, before quitting India, report to the Local Government of the province or branch in which they are employed, the date of embarkation, and also the date of debarkation immediately on return from leave. In the case of Military officers, the Local Government will report the dates of embarkation and debarkation to the Military Department of the Government of India. Officers of the Railway and Accounts Branches going on furlough out of India should leave, with the Directors of Railway Construction or Railway Traffic and the Accountant General respectively, an address at which they can be communicated with while on furlough, so that they may be informed, whenever

Suspension—Resignation—Dismissal.

possible, of the port in India at which they should debark.

433. All officers of the Engineer, Accounts, and the Upper Subordinate establishments in the department should report their intention to return from furlough, at least a month before sailing, to the Local Government to which they are attached, or to the Accountant General if belonging to the establishments under him, and if under the Government of India, to the Secretary, Public Works Department, stating at the same time the probable date of their arrival, and the port at which they intend to disembark.

434. On arriving at the port of debarkation, they should report themselves personally to the Secretary in the department of Bengal, Madras or Bombay, as the case may be, and ask for orders. Officers returning *via* Karachi should apply at the office of the Executive Engineer, Karachi canals, for orders.

435. Officers who have so reported their probable arrival may, unless they receive orders to the contrary at the port of debarkation, proceed to the head-quarters of the Local Government to which they were attached before taking furlough.

436. The Local Government under which the officer is serving should, if it is desired to stop him, send orders to the Local Secretary of the department, at the port where the officer is expected to arrive.

437. Officers employed under the Government of India, or on railways, not being under a Local Government or Administration, will await orders at the port of debarkation. These orders will be sent to the Local Secretary of the department at the port where the officer is expected to arrive.

Suspension—Resignation—Dismissal.

438. Serious cases of misconduct or neglect of duty, on the part of Civil officers of the Engineer establishment and the Superior establishment of the Accounts branch, which would render them liable to removal from

Suspension—Resignation—Dismissal.

the department, must be reported to the Government of India, which alone has the power of enforcing such a measure. Less important cases may be disposed of as may be suitable by the Executive, Superintending, or Chief Engineer, or by the Local Government.

439. Serious cases of misconduct, or neglect of duty on the part of Civil Upper Subordinates of the permanent establishment above the grade of Overseer must be reported to the Local Government, or if serving on a railway not under control of a Local Government or Administration, to the Government of India. Less important cases may be disposed of by the Executive, Superintending, or Chief Engineer, as circumstances require. Any Upper Subordinate may be punished by transfer within the division or circle, at the discretion of the Executive Engineer or Superintending Engineer, respectively.

440. Lower Subordinates not in the Army may be dismissed by officers who are authorized to make appointments in that establishment. But when a Sub-overseer or Sub-surveyor, who has passed out of the Thomason College, Rurki, is dismissed, the fact should at once be communicated to the Principal of the College. The report should include the cause of dismissal.

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Paragraph 441.—In the second line, after the word, clerks, add, on the temporary establishment and menial.

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warrant, *viz.*, official reprimand, addition to work, postponement of increment of pay, stoppage of promotion, reduction of existing pay, entry of the necessary reference to recorded censures in the Service Book, suspension, and, in the last resort, dismissal from the service of Government.

This rule does not apply to so-called clerks who have executive as well as clerical duties to perform, such as booking clerks on railways.

NOTE.—The reduction of pay of a member of the clerical or ministerial establishment for such a period as a month only would be considered a contravention of the above order.

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Suspension—Resignation—Dismissal.

or be transferred from the province or branch in which he is serving while his conduct is under investigation. In forwarding to superior authority any application to resign departmental employment or for transfer, it should be stated whether anything has occurred to affect the character of the applicant.

444. Where no special rule is laid down, the authority by which a person was appointed, and no inferior authority, is competent to dismiss him, to remove him from the department, or to accept his resignation.

445. In every case in which it is possible to do so, the specific grounds upon which it is proposed to dismiss any person should be reduced to writing and furnished to him, and the answer, or defence or explanation of the person taken, and the final decision recorded in writing.

446. In no case should a person be dismissed on the plea of inefficiency, simply because he is not so able as his superior officer thinks he ought to be. This order does not refer to the removal of subordinates who are inefficient, in the sense that frequent specific failures in work have occurred.

447. When any officer or Upper Subordinate of the permanent establishment is reported to be incompetent or disqualified from any cause for his public duties, the Chief or Superintending Engineer, Engineer-in-Chief or Manager must take measures to satisfy himself of the facts of the case, and, if necessary, will report to the Local Government, giving a specific statement of the facts on which his opinion is founded.

448. Opportunity must be afforded to the person affected to offer an explanation, and this, or a statement to the effect that having been called upon for an explanation he has failed to give one, must be reported to the Local Government, which will deal with the case in such manner as it may deem suitable.

449. When removal from the department of the person so reported on appears to the Local Government

Suspension—Resignation—Dismissal.

necessary, and it has not the power of enforcing it, the case must be submitted in a complete form to the Government of India.

450. The promotion of persons of all classes may be stopped, or their reduction to a lower grade may be ordered, as a punishment for misconduct or neglect of duty, at the discretion of the Local Government, or the Government of India, according as these authorities make promotions.

451. Departmental Character Books (P. W. D.

Chapter IV.—Cancel the existing paragraph 451 and the note below it, and substitute the following :—

451. Personal Registers (P.W.D. Form No. 138 as introduced by S. O. No. 31, dated 24th June 1901) shewing a continuous record of service, should be maintained by Executive Engineers for every Upper and Lower Subordinate (Civil and Military) on the permanent establishment; commendations as well as censures should be entered in the Registers.

The detailed instructions prescribed for the maintenance of the Register are contained in the "Notes" on the Form.

In those Provinces in which a system of Annual Reports has been adopted, and that system is preferred to the Personal Register, it is open to Local Governments, etc., to continue that practice, provided that a continuous and readily accessible record, on the lines indicated in the detailed instructions, is maintained, and provision is at the same time made for entries in the record on occasions of transfers.

Local Governments, etc., who adopt the above Form, may modify its details to suit their own requirements and local circumstances.

CAUSES BETWEEN THE REMOVAL OR DISCHARGE, AND THE DISMISSAL, OF A PUBLIC SERVANT. Removal from office for such a cause as unfitness for the duties of the office need not usually entail any

Suspension—Resignation—Dismissal.

further consequences. It ought not to bar re-appointment to another office for the duties of which the person may be suited, and it should not be accompanied by any subsidiary orders which would operate as such a bar or otherwise prejudice the person in question. Removal should be the penalty in all cases where it is not thought necessary to bar future re-employment under Government.

2. In cases of dismissal, on the other hand, the effect of the order should be to preclude the dismissed officer from being re-employed. Ordinary cases of the dismissal of non-gazetted officers need not be notified in the Government Gazette. As a precaution against the inadvertent re-employment of men who may have been dismissed, it would be sufficient to rule that officers should ascertain whether an applicant for a post has been in Government service before, and should refer to his previous employer if the circumstances connected with his discharge are not clear. The applicant should be required to produce a copy of his character book or other record of service, and a person who succeeds in obtaining employment by the concealment of his antecedents would obviously merit dismissal on the true facts being discovered. The sanction of the Local Government or Administration should always be required to the re-employment of persons dismissed.
3. The dismissal of public servants should be notified in the Gazette only in the following cases, *viz.*, (1) when it is necessary to notify the public of the removal from service of an officer, whether because his appointment was previously gazetted or from any other cause, and (2) when it is specially desired to exclude from re-employment in the service of Government

Medical Attendance.

a public servant who has been dismissed for a heinous offence, such as fraud or falsification of accounts.

4. The reasons for the dismissal of a public officer should not be stated in the notification regarding his dismissal even in cases in which a conviction has been obtained in a Criminal Court. It will be sufficient to announce in the case of any person, whose dismissal will be notified in accordance with the principle laid down in clause 3, that the Government has dispensed with his services, except in those cases in which the cause of dismissal constitutes a disqualification under the terms of the law regulating the tenure of a particular appointment, and it is for this reason necessary to couple with the announcement of the dismissal a statement of the grounds upon which it has been ordered.
5. It is left to Local Governments to make such arrangements as they think necessary for securing that officers serving under them are informed what Government servants, other than those whose dismissals have been gazetted have been dismissed.

Medical Attendance.

454. Officers and subordinates, whether Civil or Military, residing in any cantonment under proper authority, are entitled to gratuitous professional attendance from the Staff Surgeon for themselves, and in the case of Departmental officers with honorary rank, Warrant and Non-Commissioned officers and soldiers, for their families also.

455. When residing in the immediate vicinity of cantonments, though not within the actual boundary, they are, where there is no Civil Surgeon at the station, entitled to similar attendance from the Staff Surgeon.

Medical Attendance.

456. Where there is a Civil Surgeon, they are entitled to attendance from him under like rules subject to the limitation laid down in para. 459. Civil Medical officers of all grades undertake all the usual civil work of their respective charges without extra allowance (except for travelling under special circumstances), which includes attendance on the civil establishments in Government employ; and on all isolated or small parties of officers employed in, or travelling about, the district.

457. The Civil Surgeon of a district cannot claim extra remuneration for any duties appertaining to his charge, except those for which a special allowance may have been sanctioned. Attendance at a distance of 5 miles should not be required of a Medical officer, except under extraordinary circumstances, and where journeys of this distance are frequent, provision should be made for the services of a Medical Subordinate or Assistant Surgeon. When an officer requiring medical aid lives at a distance of more than 2 miles from the official residence of the Medical Subordinate, and the latter has to hire a conveyance for the journey, the expense so incurred should be defrayed by the officer concerned.

458. In cases of the severe sickness of any member of the Engineer and Upper Subordinate establishment, and of the families of Departmental officers with honoray rank, Warrant and Non-Commissioned officers and soldiers, at a distance from the station, an Executive or Assistant Engineer is authorized, when the services of a Medical Subordinate are not available, to send to the nearest station for the Civil Surgeon or Assistant Surgeon. But the sick person shall as soon as possible be removed to the Civil Station, as the Medical officer must not be kept long away from his post.

459. All persons drawing Rs. 250 a month and upwards are entitled to the services of the Civil Surgeon and those drawing less than that amount to the services of the Assistant Surgeon or Medical Subordinate provided for the purpose; it being understood that the

Medical Establishment.

attendance of the Civil Surgeon should be given in all cases of emergency, or of great danger or difficulty when applied for by the subordinate medical attendant.

Medical Establishment.

460. An Honorary Commissioned or Warrant Medical officer employed in the department is entitled to the pay of his class and to free quarters or compensation under the rules laid down in Chapter XX, paras. 173 to 175, and Appendix 28. If employed in a distinct charge, he will also be entitled to a staff allowance of Rs. 30 per mensem, which will be forfeited during illness or leave exceeding thirty days.

461. Native Doctors (Hospital Assistants) will be allowed as part of the Public Works establishment, and furnished, with medicines at the public expense wherever any large body of workmen is collected together. Sanction to their appointment must be obtained under the usual rules regarding increase to establishment, and application for the services of individuals to fill sanctioned appointments will be made through Superintending Engineers to the Deputy Surgeon General of the circle.

462. The Subordinate Medical Service is divided into two branches: one for Military and the other for Civil employment. The requirements of the department will, as a rule, be met from the latter branch, which is a local one in each province; but on occasions when the services of a Civil Hospital Assistant or a Military Hospital Assistant in Civil employment cannot be made available, a Military Hospital Assistant may be obtained by application to the Surgeon General of the India Medical Department.

463. When a Military Hospital Assistant is lent to a Civil Department, he will continue to receive his Military rate of pay in the department.

Medical Establishment.

464. The scale of pay admissible to Civil Hospital Assistants is as follows:—

CLASSES.	Without English qualification.	With English qualification.
	Per mensem. Rs.	Per mensem. Rs.
<i>First</i> —above 14 years' service . . .	35	55
<i>Second</i> —above 7 ditto . . .	25	35
<i>Third</i> —under 7 ditto . . .	20	25

NOTE—When employed in Assam, Hospital Assistants are granted a local allowance of twenty-five per cent. on their pay.

465. The scale of pay and local allowances admissible to Hospital Assistants in Burma is as follows:—

RANK OF HOSPITAL ASSISTANTS.	Pay of rank.	Maximum allowance which the Chief Commissioner is authorised to grant for approved service.
	Rs.	Rs.
Military Hospital Assistants with English qualification. {	Senior . . .	40
	1st grade . . .	40
	2nd „ . . .	40
	3rd „ . . .	25
Military Hospital Assistants without English qualification. {	Senior . . .	35
	1st grade . . .	40
	2nd „ . . .	30
	3rd „ . . .	20
Civil Hospital Assistants with English qualification. {	1st grade . . .	45
	2nd „ . . .	40
	3rd „ . . .	25
Civil Hospital Assistants without English qualification. {	1st grade . . .	35
	2nd „ . . .	25
	3rd „ . . .	20

466. In addition to pay, special allowances from Rs. 10 to Rs. 25 will be granted to Hospital Assistants,

 Medical Establishment.

whether Civil or Military, for independent or other charges of more than ordinary importance, or when local circumstances, such as reputed unhealthiness, or dearth of provisions, afford just grounds for increasing the emoluments. Local Governments will decide to what charges and appointments special allowances shall be attached, and the amount in each case, within the limits above specified. Special personal allowances may also, on the recommendation of the Deputy Surgeon General of the circle, be granted for exceptionally good service. All Hospital Assistants who are Government servants employed in sanctioned appointments, whether under Government, or Local Boards, or Municipalities, may be granted by the authorities paying their salaries, free quarters or house-rent in lieu. The grant of house-rent is, however, conditional on the Hospital Assistant concerned providing himself with quarters within a convenient distance of his duties, or of the Hospital or Dispensary in which he may be employed. The quarters thus rented should be approved by the authority under whom the Hospital Assistant is serving. In places where free quarters are not provided, and where suitable quarters within a convenient distance are not obtainable, the Local Government or Local body concerned, as the case may be, shall have the necessary quarters constructed.

467. Transfers of Medical Subordinates from Military to Civil employment, and *vice versa*, will be arranged by the Surgeon General with the Government of India, Madras or Bombay, in communication with the Surgeon General, Her Majesty's Forces, it being understood that, except in cases of discipline, where the moral character of the individual is not concerned, no member of the Subordinate Medical Department in Civil employment will be remanded to Military duty as a punishment.—See also para. 470.

468. The records of service, the confidential reports, and all other papers relating to the conduct and qualifications of members of the Subordinate Medical

Audit of salaries.

Department, in either Military or Civil employment, will be filed in the office of the Surgeon General with the Government of India, Madras or Bombay.

469. Applications for furlough to retire, or to resign the service, as well as casualty reports and invaliding papers, will be forwarded to the Surgeon General with the Government of India, Madras or Bombay, for disposal.

470. Whenever it becomes necessary to remand a Military Hospital Assistant to Military duty, the reasons for so doing should be briefly reported for the information of the Commander-in-Chief.—See para. 467.

Audit of salaries.

471. The staff or departmental salary of any person on first joining, or on appointment to a new situation,

Chapter IV, paragraph 471, substitute the following for the present paragraph:—

471. The staff or departmental salary of any person on first joining, or on appointment to a new situation, will commence from the date on which he may enter upon the actual duties of his situation, except in cases where it is otherwise ruled. In the case of appointments from the Royal Indian Engineering College, Coopers Hill, pay commences from the date of landing in India.

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them by the India Office, Indian pay commences from the date mentioned in their letter of appointment as the date of commencement of service. In the case of those of this class who are permitted to make their own arrangements for coming out to India, Indian pay also commences from the date mentioned in their letter of appointment as the date of commencement of service, subject to their arriving in India within two months of that date, and failing this from date of arrival in India. In the case of those who are appointed in 1902

Audit of salaries.

and thereafter Indian pay commences from the date of landing in India. This also applies to officers of the Superior Accounts Branch appointed from Cooper's Hill in 1901 and thereafter.

472. No officer (unless he has been newly appointed to the service of Government) can begin to draw pay or allowances from any division or disbursing officer of the department, or at the Home treasury of the Government of India, without producing a last-pay certificate from either the officer by whom his pay and allowances were last disbursed, from the Examiner within whose jurisdiction that disbursing officer is, from the corresponding officer at the port of embarkation if proceeding on leave beyond sea, or from the India Office if returning from such leave.—See also paras. 416 and 1560.

473. The salaries of officers and subordinates transferred from one charge to another will be regulated by the rules contained in the Civil Service Regulations.

474. A Civil officer of the Public Works Department, who has no substantive appointment, is not entitled to any allowance during joining time; but if such an officer is transferred from one appointment to another under the same Local Government, the Local Government may allow him to draw during transit the amount he is entitled to in the new or old appointment, whichever is less. If the officer is transferred from one Administration to another, the Administration to which he is transferred may allow the officer to draw similar allowances during joining time.

NOTE.—The intention of this rule is that temporary employes are not *ordinarily* entitled to transit pay and travelling allowance. When, however, temporary employes are engaged for general duties to supplement the permanent establishment and not for particular works it is within the competence of the authority who would be competent to transfer them if permanently employed to transfer them according to the necessities of the public service in the same manner as the ordinary permanent staff, and to grant transit pay in such cases. When the transfer has been so ordered and transit pay granted by the authority referred to, this order should be held to carry with it the grant of the usual travelling allowance under Civil Service Regulations, subject always to the approval of the controlling officer.

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475. The salary from date of relief in the old appointment, together with the travelling allowance for the journey to join the new appointment, if payable, will form an additional charge against the division or appointment to which the officer is transferred.

476. The allowances of an officer transferred from one division or appointment to another, while on privilege or examination leave, shall, from the date of the order for transfer, be debited to the new division or appointment. When an officer is on long leave, the transfer to the new division or appointment does not take effect until he joins his new appointment if he is on furlough in India, or until the commencement of subsidiary leave if he is on leave out of India. Any charges other than allowances during furlough must be charged to the new province.

477. When one person relieves another in any office the salary for the day of relief belongs to the relieving

Chapter IV.—Substitute the following for paragraph 478:—

478. No officer or subordinate of the Department is entitled to pay or allowances for any time he may spend beyond the limits of his charge without proper authority. A Local Government may authorise any of its officers to proceed on duty to any part of British India, whether within or beyond its own jurisdiction, or to any Foreign State or Settlement adjoining its jurisdiction, provided either that the pay and allowances of the officer deputed are chargeable wholly or partially to Provincial Revenues, or that the officer belongs to a Department or Establishment which, though paid from Imperial Revenues, is under the administrative control of the Local Government. Heads of Departments and other officers may authorise any officer or subordinate under their control to proceed on duty beyond the limits of his charge but within their jurisdiction, or to a district or Foreign State or Settlement adjoining such jurisdiction. An officer can draw travelling allowance when on duty beyond the limits of the circle of his duty, under the rules of the Civil Service Regulations, provided he leaves his jurisdiction under proper authority.

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of an officer within the limits of a province involves additional expenditure chargeable to Imperial revenues. An officer can draw travelling allowance when on duty beyond the limits of the circle of his duty, under the rules of the Civil Service Regulations, provided he leaves his jurisdiction under proper authority.

479. A Director of Railways may authorize the deputation of any officer under his orders to any part of India, for such period as may be necessary in the interests of the public service.

• 480. In cases where mechanics engaged by the Secretary of State are allowed by the terms of contract of service in each case, the privilege of drawing a portion of their salary in England, the rate of exchange to be applied will be that fixed for the time being for the adjustment of transactions between the English and Indian Exchequers, unless another rate is specified in the contract. The privilege of thus making remittances is limited to officers whose pay is less than Rs. 4,000 a year and is inadmissible in the case of an officer in receipt of exchange compensation allowance.

481. When it is desired to commence, alter or discontinue payment of a family allowance or allotment of an employé in the Public Works Department, the Local Government concerned should send the necessary information direct to the Secretary in the Public Works Department, India Office, forwarding at the same time a copy of the letter to the Government of India for information. The information should be communicated to the India Office in Public Works Department Forms, Nos. 151, 152 or 153, according to the nature of the report; and should be despatched by the first mail steamer possible.

To obviate the risk of overpayment in England, a sufficient sum should be withheld from the balance of pay due to an employé whose connection with Government is terminated by decease, resignation, dismissal or

Suspension allowance.

any other cause; or, where this is not possible, the disbursement in England should be stopped by telegram through the proper channel.

482. When, in accordance with the preceding paragraphs, an arrangement is made for family payments in England, the necessary particulars should be entered by the Examiner in a register similar to that maintained for recording the leave and pension contributions of officers lent to foreign service (P. W. D. Form No. 70B), and the monthly recovery should be carefully watched. If the remitter be transferred to another Province or Railway, not only should the amount of the monthly recovery, and the date up to which it has been made be entered in the last-pay certificate, but a separate letter of warning should also be despatched to the Examiner of the Province or Railway concerned.

Chapter IV, paragraph 483.—Insert the following under this paragraph as an Exception.

Exception.—The pay and allowances of Engineers from the Royal Indian Engineering College, posted for practical training, are borne by a budget estimate of the List or Province to which they belong.

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485. Subsistence allowance to Military members of the department who may be suspended, pending an enquiry into their conduct, is to be limited to the sums laid down in the following paragraphs.

486. Commissioned officers, Departmental officers with honorary rank and Warrant officers do not draw any subsistence allowance beyond their Military pay and allowances, to which, however, they are entitled in full.

487. Non-Commissioned officers and soldiers will be granted such sum as shall make up their total receipts including Military pay, to one-fourth of what they

Suspension allowance.

would have been allowed had they continued to do duty. But if this reduced sum is less than the Military pay of his rank with ration money at 4 annas 6 pies a day (or Rs. 8-9-3 per mensem), he will be allowed such Military pay with ration money added. The Military pay will be that of the rank he held in his regiment.

488. When the allowances to a married non-commissioned officer or soldier are, under the above ruling, reduced to less than Rs. 100 per mensem, family allowance, chargeable to the department, may be allowed at the following rates for his wife and family, subject to the limitation that only so much of this allowance may be drawn as will raise his aggregate allowances to Rs. 100 per mensem :—

European woman	.	.	Rs. 8 per mensem.
East Indian „	.	.	„ 6 „
Children, each	.	.	„ 2½ „

489. The allowances of Civil officers and subordinates of all ranks dismissed or suspended from office as a penalty for misconduct, or pending enquiry into their alleged misconduct, will be regulated by the rules contained in Articles 213-17 of the Civil Service Regulations.

490. Upper and Lower Subordinates, whether Civil or Military, will be allowed, in addition to subsistence allowance, any horse or conveyance allowance or presidency house-rent, of which they may be in receipt at the time of their suspension.

491. An officer, whose suspension is followed by reduction in rank, will reckon his service in the reduced grade from the date of suspension; if by dismissal, he cannot claim more than the subsistence which may be admissible to him under paras. 486 to 490.

492. In the event of a Military subordinate being reinstated in his appointment after suspension and enquiry into his conduct the question as to the admission, or otherwise, of staff pay during the period of

Travelling allowance.

suspension should be referred to Government for orders.

Travelling allowance.

493. The travelling allowances of all classes of establishments in the department are regulated by the rules in the Civil Service Regulations.

494. All individual claims for travelling allowances will be prepared in journal form (No. 22 A or 22 C). The travelling journals of Superintending Engineers may be accepted without countersignature, all other journals will be examined and approved by the Executive Engineer, and those of gazetted officers and subordinates, who are Sub-divisional officers, will be forwarded by him to the Superintending Engineer as controlling officer for countersignature and return. The journals of other subordinates, office and petty establishments will be dealt with by the Executive Engineer in a like capacity if appointed controlling officer for such establishments by the Local Government. All journals having been passed by the authorized controlling officers, the travelling allowance bill (Form No. 22B) will be prepared and submitted to the Examiner for audit without delay, and the Executive Engineer may then disburse the amounts passed. The bill should

No. 15.

Chapter IV, paragraph 494.—Substitute the following for the fourth sentence:—

Claims for travelling allowance may be disbursed by the Executive Engineer after acceptance by the authorised controlling officers, but the travelling allowance bill (Form No. 22 B) should be prepared and submitted for audit without delay.

[No. 15—Vol. I—4-2-1901.]

the bill, the total amount claimed need only be entered —(See also paras. 1371 and 1372).

495. It will be the duty of Superintending Engineers to scrutinize the travelling allowance drawn by

Rules under which Native Engineers are allowed to proceed to England for practical training.

officers under their control, and to check any tendency to unnecessary expenditure.

496. Officers should state specifically, when submitting exceptional claims for the audit of the Examiner, under what rules those claims are made, and support them by such certificates as may be prescribed by existing regulations.

497. It is only when the rules are clearly shown to be infringed that the Examiner will disallow an item. If he has reason to think that undue advantage is taken of the provisions of the rules, his duty is to bring the case to the notice of the Local Government or the Administrative head of a Railway. He will also bring to the notice of the same authority all cases in which he may consider the letter, rather than the spirit, of the travelling allowance rules to have guided controlling officers in passing their own or subordinates' bills.

498. When any allowance actually drawn is subsequently disallowed by the Examiner, it must be immediately refunded, whether the validity of the Examiner's disallowance be disputed or not.

499. When an officer disputes the propriety of the Examiner's disallowance, it rests with the officer to refer the case to Government through the proper channel.

500. When submitting for the orders of Government claims which the Examiner has disallowed, Superintending Engineers should quote the paragraphs of the rules under which the claim is made, and explain the grounds upon which they support the demand.

Rules under which Native Engineers are allowed to proceed to England for practical training.

501. The following are the rules under which Native Engineers are permitted in very special cases to be sent to England for practical training :—

- (1) In exceptional and very special cases Engineers who are natives of India in the strict statutory sense of the

Rules under which Native Engineers are allowed to proceed to England for practical training.

term, will be sent to England for a course of practical training.

- (2) The contribution made by the State will be limited to paying the officers, from date of relief to date of return to duty in India, two-thirds of their salary only, together with an allowance of Rs. 1,000. This allowance is intended to assist in defraying the expense of the voyage to and from England, and travelling expenses to and from the port of embarkation. No further charge is admissible on this account.

NOTE.—Any portion of the allowance of Rs. 1,000 which may be paid to an officer before leaving India, and the balance remaining to be paid to him in England when returning to India, should be noted in his last-pay certificate.

- (3) Recommendations for the deputation of officers to England for training under these rules must be restricted to cases where an officer is required to study some special branch of work in which he has to some extent distinguished himself whilst practising his profession in this country; or when it is desirable that such an officer should finish or supplement his education by seeing works that cannot be seen in this country, and where, in each case, it is desirable in the interests of the public service alone that he should do so. It is indispensable also in the case of every officer so recommended that his antecedents should render it probable that he will benefit by such course of training to such an extent as to fully repay Government for the expense incurred.
- (4) The age of officers recommended is limited to 25 years.
- (5) The acceptance of the nominations of selected candidates rests with the Secretary of State.
- (6) The time spent by an officer who is allowed to go to England for practical training will not interrupt any leave previously earned, but will not count for leave of any kind.
- (7) The time spent on practical training in England will count wholly as pensionable service.

502. Privilege leave may be taken by officers proceeding to England for a course of practical training, either—

- (a) between the date of giving over charge in India and joining in England; or

Advances of pay and of travelling allowance.

(b) between the date of completing the practical course in England and embarking for India.

In case (a) officers will be required to defray the expenses of their journey to England, and in case (b) from England, the Rs. 1,000, which they receive for these expenses being reduced by Rs. 500.

Advances of pay and of travelling allowance.

503. A Superintending Engineer, or an Examiner of Accounts, may grant an advance up to a limit of one month's pay, *plus* travelling allowance, to any officer in his department, including himself, under orders for transfer; such advance should be recorded on the officer's last-pay certificate, and, in the case of pay, recovered from the salary of the officer in three equal monthly instalments, beginning with the month in which a full month's pay is drawn after the transfer. The advance of travelling allowance should be recovered in full on submission of the officer's travelling allowance bill.

504. In cases of emergency, Superintending Engineers and Examiners of Public Works Accounts, when proceeding on tour over two or more divisions, and to a considerable distance from head-quarters, may sanction advances to subordinates serving under them, to amounts sufficient to cover their travelling allowances for a month, subject to adjustment upon their return to head-quarters. In special cases of long and expensive tours, Local Governments may, in accordance with Article 137 (a), Chapter 8, Volume I of the Civil Account Code, sanction similar advances to gazetted officers, subject to adjustment by the officers receiving them on completion of their tours. Officers may sanction small advances of travelling allowance to subordinates serving under them when considered necessary in the interests of the public service. Such advances should in no case be in excess of the amount

Advances of pay and of travelling allowance.

probably admissible and should be treated as final charges, and not as miscellaneous advances. The allowances actually admissible should be entered in the Travelling Allowance Bill, and any adjustments necessary made in due course on audit.

505. A Local Government may sanction an advance of one month's pay under very special circumstances, *e.g.*, if an officer's camp is burnt down; such advance must be recovered in three equal monthly instalments. Superintending Engineers, or in the case of a Railway, the Engineer-in-Chief, may grant to Overseers an advance for the purchase of a tent on the first occasion of their requiring one; such an advance should be limited to a reasonable amount, and will be recovered in twelve equal monthly deductions from salary com-

Chapter IV, paragraph 509.—Insert the following as paragraph 509:—

509. Any Government servant whose pay does not exceed Rs. 30 a month, who may be bitten by a rabid animal, while in the execution of any public duty, should be allowed:—

- (i) his actual travelling expenses to Kasauli and back; such expenses to consist of single fare each way by railway of the class by which the officer is, under the rules applicable to him, entitled to travel on duty, and, for journeys by road, the actual cost of transit, not exceeding the amount admissible under rule; the expenses for the return journey to be paid to the patient at Kasauli, after the treatment is undergone, by the Treasury Officer at that station, on production of a discharge certificate from the Director of the Institute;
- (ii) an advance of one month's pay;
- (iii) one month's casual leave, any leave required in excess being treated as privilege or sick leave.

Miscellaneous.

to Paris for treatment at the Pasteur Institute under the following rules :—

- (i) an advance may be given on production of a medical certificate in which a recommendation is made for treatment at the Pasteur Institute at Paris by a Medical Board consisting of two medical officers either commissioned or in charge of Civil stations. In places where there is only one such medical officer, and it is inconvenient to assemble a Board at once, the concurrence of a second officer should be obtained by telegram;
- (ii) the maximum amount of advance should be Rs. 1,200 in the case of officers entitled to 1st class travelling allowance and Rs. 700 in other cases;
- (iii) the sums advanced should be recoverable by monthly instalments of one-third of salary on return of the officer concerned to duty;
- (iv) two securities should be furnished to guarantee Government against loss.

Irrecoverable personal advances.

510. Local Governments and Administrations may sanction the write-off of irrecoverable personal advances, in cases where the persons to whom the advances were made are no longer in the service of Government, within a limit of Rs. 1,000 in each case, a report being made to the Government of India, stating the incidence of the charge.

511. Advances of pay of every description made in England (except where security has been required) are not recoverable in the event of the death of the recipient before the equivalent in pay has become due.

Miscellaneous.

512. No public officer is entitled to compensation or loss of property caused by an accident of any kind,

Miscellaneous.

merely because such accident may have happened to him while he was employed in the service of the State.

513. No Civilian will be appointed in the department, without producing the medical certificate prescribed in the Civil Service Regulations. The certificate should be attached to the salary bill when the pay of the person is first charged for. In the absence of this document, the Examiner should pass the pay provisionally pending its receipt, and if it be not submitted within a reasonable time, he should report the matter to the Local Government. This certificate is not required in the case of appointments to inferior service as defined in the Civil Service Regulations. Nor is it required in the case of apprentice Engineers of the Thomason College who are permanently appointed to the department within 18 months from the date of the medical certificate granted to them on completion of the college course.

514. In the event of the death of any Civil officer or subordinate, the Local Government, under which the deceased may have been serving, should communicate with his relatives or friends if none such be present on the spot. If the deceased leaves assets, then the case should be dealt with under the rules in Appendix 14.

515. Casualties of any persons, holding appointments in the department, must be reported immediately, through the regular channel, to the authority by which the appointment was made. Reports of all deaths of European officers, not members of the Civil Service of India, in the Public Works Department, must be made in Public Works Department Form No. 143.

516. When European officers and subordinates of the Public Works Department are killed or severely wounded by fanatics or others or meet with sudden or violent death in any very exceptional circumstances, particulars connected with the occurrence should be

Miscellaneous.

telegraphed to the Government of India to enable early information to be given to the relatives and friends of those killed or injured.

517. No anonymous communication regarding the conduct of any Government officer shall be acted upon without the permission of the Local Government, excepting so far as to endeavour to remove any apparently well-founded causes of complaint which do not affect the character of individuals. With the above exception, every complaint by or against any person in the department must be received and enquired into by his superior officer.

518. The rules relating to the submission of memorials to the Government of India are contained in Appendix 17.

519. Every Engineer and Upper Subordinate must

PAGE 174.

Paragraph 519.—Cancel the existing paragraph and substitute the following :—

519. Every Engineer and Upper Subordinate on the permanent establishment must provide himself, at his own expense, within six months of his appointment to the Department, with a copy each of the latest edition of Volumes I and II of the Public Works Department Code, in the case of the former, and with a copy of the latest edition of Volume I only, in the case of the latter. Divisional Officers will be held responsible that this rule is complied with. Subsequent editions of these volumes will be supplied free of charge to all officers and subordinates who have once

and Municipalities, should not be supplied with copies of the Public Works Department Codes free of charge, but should obtain them, on payment, from the Superintendent, Government Printing, India, Calcutta.

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Miscellaneous.

serving with an Army in the field, on the following scale :—

Superior officers	25 per cent.	} of their pay from date of leaving their station to take the field, to date of with- drawal of troops.
Upper Subordinates and men of the same rank	35 „	
Lower Subordinates and men of the same rank	50 „	

These allowances will supersede all departmental local allowances, but will not affect travelling allowances which will be granted at the ordinary rates.

522. All applications for the grant of the Royal Humane Society's medals and certificates should be submitted to the Government of India in the Home Department, for transmission to the India Office. Eighteen months is the maximum time allowed for reporting to that Society cases from any part of the world. This rule should be strictly observed by all subordinate officers.

523. The rates of local allowances admissible to members of the department will be found in Appendix 19.

524. The rules for the grant of honoraria, etc., will be found in Articles 89 to 91 of the Civil Service Regulations.

525. All fees paid to Government servants by Courts of Law for attendance in suits must be credited to the State in full. Travelling expenses incurred in attending Law Courts, in connection with matters relating to departmental business, will be charged for under the rules of the Civil Service Regulations.

526. The rules relating to deductions on account of income tax are contained in the Civil Account Code, Volume I, Chapter 3, Articles 32 *et. seq.*

527. The batta or ration-money of Military subordinates is not liable to income tax.

Chapter V.—Personal Matters—Military.

	PARA.		PARA.
GENERAL RULE	528	EUROPEAN NON-COMMISSIONED OFFICERS AND SOLDIERS—	
COMMISSIONED OFFICERS—		(a) TRANSFER TO UNATTACHED LIST AND PROMOTION TO SERGEANT	613
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DEPARTMENTAL OFFICERS WITH HONORARY RANK AND WARRANT OFFICERS OF THE INDIAN UNATTACHED LIST—		(f) FAMILY REMITTANCES	643
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(e) PASSAGES, PASSAGE MONEY, ETC.	598	(a) GENERAL	680
(f) MISCELLANEOUS	603	(b) NATIVE MILITARY PENSIONERS	692

General rule.

528. No officer of any grade shall be deprived of the advantages of his position by reason of the superior Military rank of any departmental junior. But a Commissioned officer cannot be compelled to serve under a Departmental officer with honorary rank, Warrant or Non-Commissioned officer, nor a Departmental officer with honorary rank or Warrant officer under a Non-Commissioned officer; and in any case where a Departmental officer with honorary rank, Warrant or Non-Commissioned officer takes charge of an office by virtue of departmental seniority, any Commissioned officer of the division may consider himself thereon relieved from duty. Likewise a Departmental officer with honorary rank or Warrant officer may consider himself relieved when a Non-Commissioned officer takes charge. But no Commissioned officer can refuse to serve under his departmental senior being his junior in the Army

Commissioned Officers—(a) General.

and also a Commissioned officer; no Departmental officer with honorary rank or Warrant officer under his junior in the Army being also a Departmental officer with honorary rank or Warrant officer; no Non-Commissioned officer under his junior in Army rank being a Non-Commissioned officer or private. It will be the duty of Chief Engineers to arrange so as to prevent any Commissioned, Departmental officer with honorary rank or Warrant officer being thrown temporarily out of departmental employ under this rule.

Commissioned officers.

(a) General.

529. Officers of the department cannot claim or exercise the right of command of troops or stations, as senior officers, by virtue of their commissions. The orders of Military officers of the department on matters of departmental duty are not Military commands, so that disobedience of these on the part of their Military assistants or subordinates is not a *military* offence.

530. Military officers must, for the period of their Civil service, abide by the rules of the department both as regards Military and Civil pay and allowances.

531. They are liable to be tried by Court-Martial for conduct affecting their character as officers of the Army, and for Civil offences triable by Court-Martial under the Army Act. If a Military officer employed in the department seriously misconducts himself, he should be suspended from all duty by his immediate superior, and his case referred to the Military Department for consideration by the Governor General in Council.

In the case of an officer whom it may be considered necessary to remove from his appointment in the department, he should, in the first instance, be only suspended from Civil duty, and his case referred to the Military Department with an expression of opinion as to the manner in which it should be dealt with.

Commissioned Officers—(a) General.

532. Military officers in the department cannot hold even temporarily situations on the personal staff of the Officer Commanding at a station, nor any situation on the Army, Command, District or Station Staff.

533. They are not exempted from the reports required from Military officers when on leave or in progress to join their appointments.

534. When posted to executive divisions, of which any Military cantonment forms a part, or when residing in or visiting such cantonments on duty, Military officers will conform to the orders on the subject of dress prescribed for officers serving in those cantonments, when frequenting places of public resort; and though exempted from attendance at ordinary parades, they are expected to attend the Commanding Officer on any public occasion on which he may require their presence. When associated with officers in Military employ on occasions when such officers are expected to wear uniform, they will do the same.

535. They will, whether on duty or on leave, conform to the orders affecting officers in Military employ when attending levees or parades, or entertainments at the houses of the Viceroy, Governors, or Lieutenant Governors, His Excellency the Commander-in-Chief, Lieutenant-Generals Commanding the Forces or Chief Commissioners.

536. On retiring from effective Military service

Paragraph 536.—Expunge the last sentence of this paragraph.

[No. 105—Vol. I—3-10-1902,]

1180, such officers are permitted to hold such appointments in the department and no special sanction in their cases is needed.

537. They are subject to the same rules regarding

Commissioned Officers—(b) Leave.

the permanent occupation of quarters as Staff officers.—See Vol. II, Chap. XX.

538. The rules for the preparation and submission of annual confidential reports on Royal Engineer officers will be found in Appendix 15.

539. No Lieutenant-Colonel promoted to that rank after the 31st December 1886, is entitled to promotion to the rank of Colonel by mere length of service. An Army or Brevet-Colonel, or a Lieutenant-Colonel having three years' full pay service with that rank, may, if selected for, or holding, one of the appointments named below, be granted the substantive rank of Colonel on the recommendation of the Commander-in-Chief in India and of the Government of India.

The appointments referred to are the following :—

* * * * *

Secretary to the Government of India, Public Works Department.

Chief Engineer. } Or appointments ranking as such,
Superintending Engineer. } Public Works or Military Works.

* * * * *

N. B.—As a rule, however, the officer selected will be required to complete a period of four years' full pay service with the rank of Lieutenant-Colonel before being granted this substantive rank.

The rank of substantive Colonel in the Army does not give the holder of it the rank of Colonel in the Artillery, Engineers, Cavalry, Infantry, or Staff Corps, nor does it carry with it the pay of Colonel, consequently it does not carry with it a title to subscribe to any of the Military funds in that grade.

(b) Leave.

540. Staff Corps officers are subject to the general rules applicable to Military officers in Civil employ in regard to furlough and leave of absence.

541. Royal Engineer officers permanently employed

Paragraph 541.—Add the following at the end of the second sub-paragraph :—

Those who draw staff pay in addition to regimental pay and allowances will receive during leave in India the pay and Indian allowances of their rank and half staff pay of their appointments.

[No. 51—Vol. I—25-9-1901.]

Commissioned Officers—(b) Leave.

continuous service are wholly under the Civil Leave rules as contained in the Civil Service Regulations.

Non-continuous service officers of the Imperial list, who were posted to the Indian establishment on or before 11th March 1886, whether they have served continuously on that establishment or not, come under the Military furlough regulations of 1868 if serving permanently in the department.

Non-continuous service officers of Royal Engineers serving in India, however employed, who were posted to the Indian establishment after the 11th March 1886, come in respect to leave and absentee allowances under the rules applicable to regimental officers of the British Army serving in India. They will, however, retain a lien on any appointment they may be holding on their proceeding on leave in or out of India.

542. Officers of the Royal Engineers, who are serving under the leave rules applicable to officers of the British Army serving in India, and who are in Civil employ, are entitled to the privilege of Article 338 (ii) of the Civil Service Regulations in the event of their electing for continuous service. A Royal Engineer officer in Civil employ, who becomes subject to the Civil Leave Rules from the date of his election for continuous service, is on that date credited with an amount of furlough equivalent to one-fourth of his active service in India less any leave with pay out of India actually taken.

The furlough thus credited under Civil Service Regulations, Article 338 (ii), carries furlough pay equal to half the officer's average salary subject, as a minimum limitation, to the furlough pay drawn being not less than the rate prescribed by the Leave Rules for the Staff Corps according to the length of the officer's service for Indian pension.

In the case of officers of the Royal Engineers who, while serving under British Army Leave Rules, had

Commissioned Officers—(b) Leave.

previously elected for continuous Indian service, or who did so elect within two months from the date of the publication of clause 193, India Army Circular of 1st December 1897, the minimum rate of furlough pay during so much of the furlough credited under Civil Service Regulations, Article 338 (ii), as was earned by service in Civil employment, is £125 a quarter.

543. A non-continuous service officer of Royal Engineers, if under British Service Leave rules, will be allowed, whether in Civil or Military employ, to take leave once, for one year as if under the leave rules of the Staff Corps, either at the end of his first tour of service in India, or later, if he remains in India, subject to the condition that he returns to duty in India before the end of the year, or within eighteen months in case he receives an extension of leave under clause 2. Any officer not so returning will be required to refund the difference between his leave pay and the pay he would have received under the rules applicable to officers of the British Army serving in India. Service for calculating leave pay will reckon from date of first commission.

Any extension of leave beyond the one year, either on urgent private affairs or on medical certificate, will be on British pay. After eighteen months' leave in all, an officer will, if he does not return to India, cease to be on the Indian establishment.

Officers of Royal Engineers drawing leave pay under the Staff Corps rules will be in the same position as Staff Corps officers in regard to passage to and from England. A subaltern going home on medical certificate will be entitled to passage home, but not to passage back. No other officer will be entitled to passage either way; but an officer who does not return to India, and has consequently to refund the difference of pay, will be entitled to passage money to England at Indian rates in reduction of the amount to be refunded. An officer on leave on medical certificate who obtains an extension

Commissioned Officers—(b) Leave.

on British pay, will, if able to return within the period of eighteen months, be entitled to passage to India.

544. Continuous service Colonels of Royal Engineers vacating Civil appointments on attaining 55 years of age, and for whom other suitable employment cannot be found, will be allowed to reside in India on the Indian pay and allowances of their rank, or in England on the leave-pay to which they may be entitled under the leave rules for the Staff Corps, until retirement or promotion to Major-General, whichever may happen first.

545. Continuous service Major-Generals of Royal Engineers cannot be granted leave under the Leave Rules for the Staff Corps, but, if unemployed, they will come under the conditions laid down in Articles 349 and 776, Army Regulations, India, Volume I, Part I, for unemployed Major-Generals of the Staff Corps, *i.e.*, they will be permitted, at their option, to reside in or out of India, drawing in the former case, the Indian pay and allowances of their last regimental rank for three years, and in the latter case, the English pay of their rank, being the half pay allowed by the Royal Warrant to unemployed General officers of the British service.

546. Officers under Military furlough rules must submit applications for furlough in Europe on private affairs on India Army Form M. 321. Such applications will be submitted through the Controller of Military Accounts, the Examiner of Military Works Accounts or the Comptroller of Hyderabad, as the case may be, who will forward them to the sanctioning authority with a report showing the furlough or leave regulations to which the officer is subject; and in addition—

- (a) if the applicant is subject to the Regulations of 1868 or 1875, the particular rule or rules of the regulations under which the furlough is admissible; or

 Commissioned Officers—(b) Leave.

(b) if the applicant is subject to the leave rules for the Staff Corps*—what year of service he has entered upon, and the date on which that year commenced. The authority concerned after sanctioning the furlough or leave will notify the same; applications from officers in the Accounts Branch will be dealt with by the Government of India in the Public Works Department.

NOTE.—Printed copies of India Army Forms M. 321 and M. 329 can be obtained from the Contractors for printing Government of India Stock Forms, Calcutta. Should manuscript copies be used in cases of emergency, printed copies should follow as soon as possible.

Applications for leave of non-continuous service officers of Royal Engineers under the leave rules applicable to regimental officers of the British Army serving in India should be submitted on India Army Form M. 327 through the heads of their departments, who will forward them to the sanctioning authority concerned.

NOTE.—The Controllers of Military Accounts will, on application, furnish the Examiners of Accounts concerned with a certificate, showing the rate of pay admissible during leave, and how the leave may be extended or commuted.

Chapter V, paragraph 557.—Add the following after the words article 739 (f) at the end of the first clause of the paragraph :—

This leave cannot be granted in combination with privilege or other leave.

[No. 101—Vol. I—29-8-1902.]

340. IN the case of an officer subject to the Civil Leave Rules in which the Examiner of Accounts may require information necessary to calculate furlough under Article 338 (b), Civil Service Regulations, the Controller of Military Accounts, in charge of the officer's record of service, will issue a certificate showing the amount of furlough earned by the officer under Mili-

*India Army Form M. 329.

Commissioned Officers—(b) Leave.

tary rules on the date of his becoming subject to the Leave rules for the Staff Corps. No such certificate is necessary unless the officer comes under clause (i) or clause (iii) of the article quoted. If coming under clause (ii), it will be sufficient to issue a statement on the prescribed form, of furlough and leave already taken, with a foot-note to the effect that the officer's furlough has to be calculated in accordance with that clause.

549. An officer desirous of obtaining furlough on medical certificate must appear, with a statement of his case and certificate in triplicate, before the Standing Medical Committee, which is formed at the headquarters of districts, and is assembled as occasion requires. Two copies of the Board's proceedings, with statements of the case, will be delivered to the officer, one for his personal use and the other for attachment to his application for leave or furlough. On receipt of these papers, the officer will at once apply for the leave or furlough recommended by the Board, forwarding his application as laid down in para. 546.

NOTE.—After the furlough or leave has been gazetted, the authority notifying it will, in the case of furlough or leave out of India (elsewhere than to the colonies) on medical certificate, forward the medical statement of the officer's case to the Under Secretary of State for India.

550. All reports of officer's arrival from, and departure on, furlough or leave in or out of India with dates of embarkation and debarkation in the latter case, as well as those of being struck off or of resuming duty, should be forwarded to the Controller of Military Accounts of the Command in which the officer may be serving, or to the Examiner of Military Works Accounts, or the Comptroller, Hyderabad, as the case may be.

551. If quitting India, the officer is to report the date and place of his embarkation, with the name of the vessel in which he takes his departure, direct to the Controller of Military Accounts of the Command in which he is serving or to the Examiner of Military

Commissioned Officers—(c) Military examinations.

Works Accounts or the Comptroller, Hyderabad, as the case may be, in addition to making the ordinary report of departure to the Staff officer at the port, and if he proceeds to England, he must notify his arrival there to the Under Secretary of State at the India Office, attaching to his letter a copy of the order permitting him to leave India, and giving his address while on furlough. Similarly on return from furlough, the officer should present the India Office letter of permission to return, and report his arrival in person at the office of the Deputy Assistant Adjutant General at the port of debarkation.

552. Officers of Royal Engineers of the Imperial list, when granted furlough to Europe should, on arrival in England, report themselves in writing to the India Office as well as to the Deputy Adjutant General of Royal Engineers. They will also apply at the India

No. 3.

Chapter V, add the following as paragraph 553 A:—

553A. In notifying the grant of furlough or leave

Paragraph 553.—Introduce the following as a note to this paragraph:—

NOTE.—When a grant of furlough or leave is notified in the *Gazette of India* or in a Local Gazette, a separate copy of the notification need not be forwarded as above.

[No. 116—Vol. I—6-2-1903.]

554. Whenever a Lieutenant of Royal Engineers can be spared from his ordinary duties, he may, if he so desires, be attached for a period, not exceeding two months in the aggregate, to the Military Works Department, or to a Corps of Sappers and Miners, with a view to preparing himself for the technical examination for promotion to the rank of Captain; while so attached he will draw the full pay of his appointment, on the

Commissioned Officers—(c) Military examinations.

understanding that his ordinary duties are carried on without any additional expense to Government.

555. Officers of the Military and Public Works Department presenting themselves for the examination referred to in the preceding paragraph, and when proceeding to join or returning from the station to which they may be permitted to proceed under the above rule, will travel under departmental rules.

556. The rules under which Captains of Royal Engineers, who have elected for continuous service in India, are required to join the school of Military Engineering at Chatham, where they are expected to pass the examination for promotion to the rank of Major, will be found in paras. 1—13 of Appendix 5. They

Paragraph 557, page 186, as revised by Standing Order No. 5 of 1901 and added to by Standing Order No. 38 of 1901.—After the word "leave" in the last line, add the following :—

During the period of special leave, the officer should be brought on to the Engineering scale of the list to which he is permanently attached. In the case of officers of the General (Irrigation and Buildings and Roads) Branch, the leave allowances will be charged against the Budget grant of the Province to which the officer belongs, and in the case of officers of the Railway Branch to head 41—"Surplus Establishment and Miscellaneous Charges."

[No. 72—Vol. I—31.1-1902.]

559. The regulations under which Royal Engineer officers on furlough from India may join the school of Military Engineering at Chatham, either for the purpose of studying for promotion, or of going through special courses of instruction on practical subjects, will be found in Appendix 5, paras. 14—22. So far as regards study for promotion, these regulations do not

Commissioned Officers—(d) Miscellaneous.

apply to Captains of Royal Engineers who have elected for continuous service. Such officers come under paras. 1—13 of Appendix 5.

(d) *Miscellaneous.*

560. Exchanges between officers of Royal Engineers on the British and Indian establishments will be restricted to officers actually serving at the time of application on those establishments.

561. All officers of the corps of Royal Engineers completing their first tour of service, and those who may be prolonging their service in India indefinitely will be required to give the Government of India six months' notice of their intention to remain in that country, or to revert to the Home establishment.

562. Non-continuous service officers of Royal Engineers serving in India, who were posted to the Indian establishment after the 11th March 1886, and who are under the leave rules applicable to regimental officers of the British Army serving in India, may reckon leave on private affairs as part of their tour of Indian service.

563. The rules for the grant of not-entitled passages to officers and their families on board troopships and Royal Indian Marine vessels are given in Army Regulations, India, Volume X.

564. A subaltern officer of Royal Engineers proceeding home at medical certificate is entitled to a free entitled passage or passage-money, whether he draws furlough pay or English rate of pay of rank.

NOTE.—The passage-money or cost of passage admissible under the Military rules to Commissioned officers on their proceeding to Europe on leave will be charged to the Public Works Department when their Military pay and allowances for any portion of such leave are chargeable against that department.

565. Free passage by troopship only is allowed to continuous Indian service Royal Engineer officers

Commissioned Officers—(d) Miscellaneous.

appointed to do duty at the school of Military Engineering, Chatham,—

- (a) when proceeding from India to join the school;
- (b) when rejoining in India—whether they were appointed from India or while on leave at home, provided they return on completion of the course.

566. The rules regarding passages for *officers of Her Majesty's British service* are not applicable to Royal Engineer officers electing for continuous service in India under Article 91 of the Royal Warrant, 1897, Pay and Promotions. Such officers, on election, come under the rules governing passages for officers of the *Indian army*.

567. On the death of a British Commissioned officer, the Officer Commanding the station or if the deceased

Chapter V, paragraph 567.—In line 9, for 2551, substitute 1204, and in lines 8 to 10, place the word from repeated to Volume II within inverted commas and add Part A after Volume II.

[No. 86—Vol. I—3-7-1902.]

REGULATIONS, 1887, volume II—

- (a) Secretary to the Government of India, Military Department (*when the head-quarters of the department are at Simla, a report must, at the same time, be made to the Calcutta Office*).
- (b) Military Secretary to the Commander-in-Chief in India.
- (c) Assistant Military Secretary of the Command.
- (d) Adjutant General (*when Army head-quarters are absent from Simla, a report must, at the same time, be made to the Officer in charge, Adjutant General's Office, Simla*).

Commissioned Officers—(d) Miscellaneous.

- (e) Deputy Adjutant General of the Command.
- (f) General Officer Commanding the District.
- (g) Head of the Department at Government, or at Army head-quarters, as the case may be, if the officer belonged to the Corps of Royal Engineers, a report will also be made in Army Form A 44 to the Adjutant General.

568. Reports of their own marriages, and of births, marriages and deaths in their families must be made, as they occur, by officers of Royal Engineers to the Local Government on Army Forms A42 for births, A43 for marriages, and A44 for deaths. These reports will be registered on Army books Nos. 112, 113 and 114, respectively, and extracts from the registers so kept will be sent on the 1st January and 1st July in each year to the Adjutant General on the Army forms

Paragraph 568.—In the ninth line for Adjutant General substitute Deputy Adjutant General of the Command.

obtained from the Contractor for Government Stock Forms, Calcutta.

569. No officer shall be removed from any appointment he may be holding, nor the resignation of such an officer accepted, without the previous sanction of the Government of India.

570. Whenever a Local Government deems it expedient that an officer should be removed from his appointment, or that the resignation of his appointment by such an officer should be accepted, a full statement of the circumstances is to be transmitted to the Government of India in the Public Works Department for consideration and orders, and the decision will be communicated to the Military Department for information and transmission to the Adjutant General in India.

571. Cases of misconduct, involving only Departmental offences, may be disposed of by the Local Government according to the rules laid down in paras. 438

Departmental officers with honorary rank and Warrant officers of the Indian Unattached List—(a) Promotion on Warrant list.

et seq., after such enquiry as may seem to the Local Government to be most suitable.

572. Whenever an officer is transferred from the Public Works to the Civil Department, the Examiner of the province in which the officer was serving should furnish the Civil Account office concerned with a statement of the salary drawn by such officer for the last three years preceding his transfer, and with a statement of the leave granted to him prior to the date of transfer.

573. The rules regarding the grant of working pay to officers of Sappers and Miners, when employed with their companies under the Public Works Department, are contained in Army Regulations, India, Volume I, Part I, Article 501 [Edition of 1898]. The cases of all other Military officers are governed by the rules in Articles 875 to 877 of the same Regulations.

Departmental officers with honorary rank and Warrant officers of the Indian Unattached List.

(a) Promotion on Warrant list.

574. With the view of affording Military promotion to deserving Non-commissioned officers employed in the department, the following establishment will be filled up by promotion from Sergeants employed in the department, the individuals so promoted continuing on the establishment and performing their departmental duties except when required for field service:—

Deputy Commissaries	2
Assistant Commissaries	2
Deputy Assistant Commissaries	3
Conductors	17
Sub-Conductors	28

NOTE.—Vacancies in a superior may be compensated by an excess in an inferior rank, provided the aggregate number of Warrants be not exceeded.

NO. 65.

Paragraph 575.—After the word merit in the 5th line in page 191, insert the following as a new sentence:—

Promotion will not be given without departmental efficiency,

Departmental officers with honorary rank and Warrant officers of the Indian Unattached List—(a) Promotion on Warrant list.

Conductor, and their subsequent advancement to the superior warrant and commissioned grades, will take place as a general rule by seniority in their respective departments, where merit and other claims are equal, or by selection in any case of superior merit. The rank of Warrant officer is permanent and absolute.

In conferring military promotion above the rank of Conductor, fitness for departmental promotion will in addition to good conduct and seniority, be regarded as a factor; and no Warrant officer shall receive military promotion to the rank of Deputy Assistant Commissary, unless he is at the time of the occurrence of the vacancy for his promotion to that rank either already holding the departmental rank of Sub-Engineer or consider fit for promotion to that rank. Steps will be taken by the Government of India, before conferring Commissioned rank, to ascertain that the persons concerned are considered fit to occupy the departmental position which such promotion would give them, in cases where they have not already attained that position.

576. A Departmental officer with honorary rank, Warrant or Non-Commissioned officer promoted for field service or for distinguished service of an exceptional nature other than in the field, will be borne on the list of the department as a supernumerary in his new grade (his name being printed in italics in the Departmental list) until the occurrence of the vacancy which would have promoted him in ordinary course, when he will be absorbed in that grade. That is, unless again specially selected for promotion, he will not be promoted to the next higher grade until all those who were his seniors in the grade from which he was specially promoted, have risen to that higher grade. For instance, if in the list of Conductors A, B, C, D, the latter D is promoted for field service to Deputy Assistant Commissary, he will not be promoted to

Departmental officers with honorary rank and Warrant officers of the Indian Unattached List—(a) Promotion on Warrant list.

Assistant Commissary till A, B, and C have become Assistant Commissaries in the ordinary course of promotion.

No promotions, acting or permanent, will be made in the room of Departmental officers with honorary rank, Warrant or Non-Commissioned officers specially promoted for field or other service.

577. The Local Governments will, on 1st January of each year, submit to the Government of India, in the Public Works Department, the names of a few deserving Non-commissioned officers, and these names will be entered in a list from which men will be recommended to the Military Department for promotion to the Warrant ranks, according to length of service in the department. Each of these recommendation rolls will be held to supersede all previous rolls from the same province or branch. If for any cause the Local Government should wish to withdraw any recommendation when once made, a report to that effect should be made to the Government of India.—See also para. 619.

578. Immediately on the appearance, in the *Gazette of India*, of the promotion of any Non-commissioned officer to Warrant rank the Local Government or Ad-

Paragraph 578.—Expunge the words beginning with to the Adjutant-General in line 6 and ending with Presidencies in line 10, and substitute to the Deputy Adjutant-General of the Command, according to the Unattached List on which the Warrant Officer is borne. [No. 87—Vol. I—3-7-1902.]

will affix his signature thereto as a witness.

DECLARATION.

“I _____, at present a _____ in Her Majesty’s _____ of _____ and attested at _____ on the _____ of _____ 18 _____

Departmental officers with honorary rank and Warrant officers of the Indian Unattached List—(b) Documents and casualties.

for a term of _____ years, do hereby declare that, in consideration of my appointment to be a Warrant officer by the Government of _____, I agree to be transferred to the Unattached List, and to continue to serve in Her Majesty's Army until legally discharged.

I am aware that if discharged or retired as a Warrant officer, my claim to pension will be settled under Indian regulations."

Witness

(Sd.) _____

(b) Documents and casualties.

579. All original documents of Departmental

Paragraph 579.—In line 4 before Bengal, insert Punjab.

[No. 88—Vol. I—3-7-1902.]

THE OFFICERS OF THE Deputy Auditors General of these Commands. The copy of third and fourth pages of attestation of Departmental officers with honorary rank and Warrant officers in possession of heads of departments will be retained and kept by them. The medical history sheet of a Warrant officer will remain in the custody of the senior Departmental officer at the station at which the Warrant officer may be serving, until he is promoted to commissioned rank, when it will be closed to date of promotion and forwarded for deposit with other original records.

580. Reports of deaths of Commissioned Departmental officers with honorary rank and Warrant officers, stating the dates and cause, are to be made by the Executive Engineer to the Officer Commanding the station (or nearest station) and to the Local Government.

All other casualties among Departmental officers with honorary rank and Warrant officers, as well as births, deaths, and marriages in their families, will be

CHAP. V.] PERSONAL MATTERS—MILITARY.

Departmental officers with honorary rank and Warrant officers of the Indian Unattached List—(c) Retirements and Remands.

reported to the Adjutant General in India or the Deputy Adjutant General of the Madras or Bombay

Paragraph 580.—In line ten expunge the words Adjutant General in India or the and expunge Madras or Bombay from line eleven.

[No. 137—Vol. I—4-8-1903.]

Regimental Debts Act in dealing with the estates of deceased Departmental officers with honorary rank and Warrant officers.—See also Army Regulations, India, Volume II, for subsidiary rules in connection with the disposal of estates.

(c) *Retirements and Remands.*

582. All cases of misconduct involving purely departmental offences may be finally disposed of departmentally after such enquiry as the Local Government may deem most suitable. Military offences should be dealt with according to the rules provided in the Military regulations.

583. Retirement of all Departmental officers with honorary rank and Warrant officers of the department will be compulsory at the age of 55 years, and measures should be taken to relieve them of duty on the forenoon of the day on which they attain that age. The necessary documents (India Army Form Y903

* *Bengal Unattached List.*—Adjutant General in India.

Madras Unattached List.—Deputy Adjutant General, Madras.

Bombay Unattached List.—Deputy Adjutant General, Bombay.

and its accompaniment) of a Departmental officer with honorary rank or Warrant officer retiring on pension should be forwarded to the officer* in charge of his

original records in sufficient time to admit of verification, return for correction if necessary, and transmission to the Accounts Department for adjustment and report to the Secretary to the Government of India in the Military Department in view to the retirement appearing in G. G. Os., at least a fortnight before the De-

Departmental officers with honorary rank and Warrant officers of the Indian Unattached List—(c) Retirements and Remands.

partmental officer with honorary rank or Warrant officer is timed to leave his station.

NOTE.—The age of Departmental officer with honorary rank or Warrant officer as given by him on attestation should be taken for the purpose of his compulsory retirement.

584. Departmental officers with honorary rank and Warrant officers who have completed the requisite army and departmental service, are entitled to the rates of pension detailed in Army Regulations, India, Volume I, Part I. When invalided as unfit for further service, a roll on India Army Form Y903 is to be prepared for them by the Executive Engineer and laid before the Invaliding Board, and when completed with their remarks, is to be returned to the officer under whose orders the individual concerned is serving, for transmission through the Local Government, for Departmental officers with honorary rank and Warrant officers on the Bengal Unattached List to the Adjutant General in India, and for those on the Madras and Bombay Unattached List to the Deputy Adjutants General of those commands, for verification and transmission to the Controller of Military Accounts concerned, for disposal.—*Vide* para. 583.

A similar procedure is to be observed in the case of a Departmental officer with honorary rank or Warrant officer applying to retire on the pension of his rank; the statement of disability and the remarks of the committee being omitted from the roll.

Paragraph 585.—Substitute the following for the existing paragraph :—

585. Warrant Officers may, on the recommendation of the head of their department, be permitted to

Paragraph 586.—Expunge the word Government at end of the first clause and substitute to the Lieutenant-General of the Command. In the last line of the second clause for the word to substitute by and at end of clause, add to the Lieutenant-General of the Command.

For the word Queen's in the third clause substitute the King's.

Departmental officers with honorary rank and Warrant officers of the Indian Unattached List—(d) Leave.

duty a Warrant officer who has been convicted by Court-Martial or who has been placed under arrest for misconduct, and whose trial by Court-Martial is not practicable or advisable, the General Officer Commanding shall (after obtaining, if necessary, from the Executive Engineer concerned, any further information required) forward an application for the transfer or remand to the Local Government for submission to Government.

If a Warrant officer has not been placed under arrest, and it is considered necessary or advisable to remand him to regimental duty without trial, the application for the remand, together with full particulars of the reasons for such action, shall be submitted direct to the head of the department concerned.

A Warrant officer reduced to the ranks by Court-Martial or by order of the Governor General in Council will be dealt with as directed in the Army Act and Queen's Regulations. When a Warrant officer is reduced to Sergeant or any lower non-commissioned rank, the head of the department will decide whether he should be retained in the Department or remanded to Military duty.

587. When a Warrant officer is removed from his appointment for irregularity or incapacity, his warrant shall be returned to the Secretary to the Government of India, Military Department.

(d) *Leave.*

588. Departmental officers with honorary rank and Warrant officers are under the Military furlough rules of 1875, or the leave rules of 1889, contained in Articles 975 to 992, Army Regulations, India, Volume I, Part I, Edition of 1898, according to whether they were promoted or not before the 8th November 1889, and exercised the option given those then holding Warrant rank of electing either the rules of 1875 or 1889. No changes are now permissible.

Departmental officers with honorary rank and Warrant officers of the Indian Unattached List—(d) Leave.

589. Departmental officers with honorary rank and Warrant officers are entitled to any leave that is admissible to them under the Military rules to which they are subject, other than privilege leave and subsidiary leave, which are granted under Civil rules.

590. Furlough or leave to Departmental officers with honorary rank and Warrant officers under the Military furlough or leave regulations will be granted by the Local Government. The procedure is the same as that prescribed for Commissioned officers in paras. 542, *et seq.*, except that the Controller's statement is unnecessary in the case of leave under the leave rules contained in Articles 975 to 992, Army Regulations, India, Volume I, Part I.

591. A statement of the services of Departmental officers with honorary rank and Warrant officers in the department proceeding on furlough should be transmitted to the India Office with their duplicate last-pay certificates, and no Departmental officer with honorary rank or Warrant officer should be allowed to leave India on furlough, without having in his possession a last-pay certificate and all other necessary papers in a complete state, and these should be shown to the Staff officer at the port of embarkation. As delays in the issue of last-pay certificates are usually due to delay in notifying the grant of leave, much inconvenience will be avoided by having recourse to temporary last-pay certificates.—*Vide* para. 424.

In view to the avoidance of delays in settling up with Departmental officers with honorary rank and Warrant officers, Executive Engineers or Officers responsible for the relief of the person concerned are required to report to the Local Government or Administration through the proper channel the date of relief and date of completion of papers, in all cases in which a Departmental officer with honorary rank or Warrant officer on the Unattached List is permitted to leave India on leave. Cases of serious delay between

Departmental officers with honorary rank and Warrant officers of the Indian Unattached List—(d) Leave.

the date of relief and of final completion of papers should be reported to the Government of India with necessary explanation. The officer under whose immediate orders the relief is carried out will be held primarily responsible for delay in completing the papers and for allowing the officer or subordinate concerned to leave his station with incomplete papers.

592. All applications for furlough or leave out of India from Departmental officers with honorary rank and Warrant officers must be submitted in printed India Army Form M 322 and should be accompanied by their records of service, which, after the furlough or leave has been announced, will be forwarded by the sanctioning authority to the Under Secretary of State for India.

NOTE.—Printed copies of India Army Form M 322 can be obtained from the Contractors for printing Government of India Stock Forms, Calcutta.

593. Applications for leave in India will be prepared in printed India Army Form M 322.

594. All Departmental officers with honorary rank and Warrant officers coming under the Military furlough rules of 1875 are entitled to subsidiary leave under the rules of the Civil Service Regulations on proceeding on, or returning from, furlough. This leave does not reckon against service for pension.

Subsidiary leave is not admissible to Departmental officers with honorary rank and Warrant officers who are under the leave rules, contained in Articles 975 to 992, Army Regulations, India, Volume I, Part I, Edition of 1898.

595. Subsidiary leave, if granted in excess of thirty days, will be counted as general leave, and count against service for pension.

596. A Departmental officer with honorary rank or Warrant officer may be allowed by the head of his department to proceed to the port of embarkation in anticipation of furlough or leave, when the necessity is duly certified by a Medical committee.

Departmental officers with honorary rank and Warrant officers of the Indian Unattached List—(e) Passages, passage money, etc.

597. Privilege leave of absence may be granted under the rules in the Civil Service Regulations to Departmental officers with honorary rank and Warrant officers. No Warrant officer shall be permitted to proceed out of India, on furlough or leave on private affairs, or on privilege leave until he has lodged the full amount of return passage money, or given security for the payment of the same, when, in the event of his being unable to make arrangements for his return himself, a Government return passage will be provided. In the case of such an officer leaving India on furlough or leave to England on private affairs, the return passage money may be lodged in India for remittance to the India Office through the Military Accounts Department, or he may be required to furnish a certificate, from an army agent or banker, that the sum of £30 has been deposited for the express purpose of paying for a return passage, or from a well-known shipping agent or firm in India, to the effect that a return passage has been secured. In the case of his proceeding home on privilege leave, on which occasion a return ticket is usually taken, he should be required to furnish evidence that a return passage has been secured and paid for before he is allowed to leave India, and a similar procedure is to be observed when a Warrant officer desires to go to the colonies.

(e) *Passages, passage money, etc.*

598 All Departmental officers with honorary rank
No. 59.

Add the following as note 2 to paragraph 598:—

NOTE 2.—The concession of free passage is not admissible to Departmental Officers with honorary rank and Warrant Officers in civil employ proceeding on, or returning from, leave on medical certificate taken in combination with privilege leave.

[No. 59—Vol. I—28-10-1901.]

NOTE.—The passage money or cost of passage admissible under the Military rules to Commissioned and Warrant officers on their proceeding to Europe on leave will be charged to the Public Works Department when their Military pay and allowances for any portion of such leave are chargeable against that Department.

Departmental officers with honorary rank and Warrant officers of the Indian Unattached List—(e) Passages, passage money, etc.

599. Departmental officers with honorary rank will be provided with a 1st class, and Warrant officers with a 2nd class, passage by private steamer. If permitted, however, to make their own arrangements they will be given passage money as under :—

Departmental officers with honorary rank—Rupees 625 less messing deductions at 2 shillings per diem for 25 days.

Warrant officers.—Rupees 310, without any deduction for messing.

When proceeding to the colonies passage money will be granted at the British India Steam Navigation Company's rates, less a deduction of 2 shillings per diem for 25 days in the case of Departmental officers with honorary rank.

600. Departmental officers with honorary rank and Warrant officers proceeding home on medical certificate and allowed a free passage to and from England must understand that passages will only be given to their families if accommodation is available, otherwise they will be required to make their own arrangements for the passage of their families (the accommodation on board troopships being very limited for this purpose); and that in no case does the grant of a free passage for their families to England imply that a similar indulgence will be given on return to India.

In the event of accommodation being available in a troopship for themselves, but not for their families, they will not be permitted to wait for another troopship, neither will they be provided with free passages in a private vessel.

Add the following words at the beginning of paragraph 601 :—

Except when leave on medical certificate is taken in combination with privilege leave.

[No. 60—Vol. I—28-10-1901.]

Departmental officers with honorary rank and Warrant officers of the Indian Unattached List—(f) Miscellaneous.

to another. In such a case, the officer is only entitled to a free passage for his family if he himself proceeds on duty with troops, or when not accompanying troops if he is furnished with a passage on a vessel belonging to or hired by Government, and accommodation is available for his family; if the passage is provided for the family, all charges for messing, etc., at the regulation rates, must be defrayed by the officer himself.

602. The cost of the journey by rail to the port of embarkation of Departmental officers with honorary rank, Warrant and Non-commissioned officers proceeding to Europe on medical certificate, including that of their families, will be paid in the department in cases when the passage money is payable in that department. The cost of any other mode of conveyance will be defrayed by themselves. They will receive the same indulgence as regards free passage by rail for themselves and families from the port of debarkation to their destination on return from sick leave, except in the case of leave being overstayed when the privilege will be forfeited.

NOTE.—The amount of luggage noted below is also allowed to be carried free and includes the quantity which the officer's Railway ticket permits him to carry free.

Departmental officers with honorary rank.

Honorary Captain	400lb, or 5 maunds.
„ Lieutenant	320lb, or 4 „
Wives	320lb, or 4 „
Children above 12 years, each	160lb, or 2 „
„ under 12 „ „	80lb, or 1 maund.

Warrant and Non-commissioned officers.

For the Officer himself	160lb, or 2 maunds.
„ his wife	120lb, or 1½ „
„ each child	20lb, or ¼ maund.

(f) Miscellaneous.

603. Departmental officers with honorary rank and Warrant officers employed in the department are amenable to the Army Act.

Departmental officers with honorary rank and Warrant officers of the Indian Unattached List—(f) Miscellaneous.

604. Departmental officers with honorary rank and Warrant officers employed in the Public Works Department are not entitled to be provided with public quarters.—See also Chapter XX, para. 170. This paragraph does not apply to the Barrack Department.

605. They must provide themselves with the uniform laid down in the Army Regulations, India, Volume VII, "Dress," and must appear in the prescribed order of dress on all formal occasions of duty, as when in attendance on the inspections of the superior officers of the department, or on Military officers or Committees, or on such other occasions as their departmental officers, whether Civil or Military, may direct.

606. They will receive a monthly net "Warrant pay" according to rank, which, with a monthly sum as "Warrant allowances" intended as a full equivalent for batta, tentage, and house rent, will together constitute the monthly "Warrant pay and allowances" which will be drawn in the department (see Annexure A to Chapter I).

607. The honorary rank of Captain will, on the sanction of the Secretary of State, be conferred on Departmental officers of the rank of Deputy Commissary; Assistant Commissaries and Deputy Assistant Commissaries will receive the rank of Lieutenant. They will retain this rank until promoted to be Deputy Commissaries. The necessary reference to the Home Government in such cases will be made in the Military Department.

608. A Departmental officer with honorary rank or Warrant officer absent on furlough (except under the furlough rules of 1875), or on leave in India, cannot receive any portion of the staff pay of any higher grade or appointment to which he may be gazetted until he assumes charge of the duties. An officer, under the furlough rules of 1875, while on subsidiary leave after return from furlough, is entitled to the half staff pay of

European Non-commissioned Officers and Soldiers.

the appointment held by him, or to which he may have been transferred or promoted while on furlough.

609. A Non-commissioned officer promoted to Warrant rank whilst on furlough, and consequently coming under the new leave rules of 1889 (Army Regulations, India, Volume I, Part I, Edition of 1898, Articles 975 to 992), will be paid in accordance with his new rank with effect from the date of promotion, whether this be immediately to his advantage or otherwise.

610. Departmental officers with honorary rank and Warrant officers are permitted to draw malt-liquor and rum in weekly supplies from Regimental liquor bars on production of an order from their Executive Engineer. Rum will be paid for at the rate of two annas per dram, and malt liquor at the retail rate obtaining at the liquor-bar from which they draw.

611. The rules given in paras. 629 to 631 and 675 regarding the employment of Non-commissioned officers and soldiers in the department after discharge, will be held to apply equally to Departmental officers with honorary rank and Warrant officers.

612. Departmental officers with honorary rank and Warrant officers transferred to the department, in a province not under the orders of the Government of their original presidency, retain their place on the Warrant list of that presidency.

European Non-commissioned Officers and Soldiers.

(a) *Transfer to Unattached List and promotion to Sergeant.*

613. A soldier student of any Government Civil Engineering college when appointed to the department is allowed an outfit allowance of Rs. 150; keeping in mind the object of the allowance, the Principal of the college may, at his discretion, advance a portion of the money to the soldier before he starts on his journey.

European Non-commissioned Officers and Soldiers.

This rule is also applicable to men appointed direct from their corps.—See also para. 204.

Paragraph 614.—Expunge the words Adjutant-General in India, or the from lines 15 and 16; and Madras or Bombay from lines 16 and 17, and in line 18 before Bengal insert Punjab.

In the last clause for Section XXV of Army Regulations, India, Volume II, Part II, substitute paragraph 1448, et seq., of Army Regulations, India, Volume II, Part A.

[No. 91—Vol. I—3-7-1902.]

be signed first by the soldier, then sent to his regiment to have the necessary "Military particulars" filled in, and then sent by the Executive Engineer or the Principal of the college, through the Chief Engineer to the Adjutant General in India, or the Deputy Adjutant General of the Madras or Bombay Command, according to whether the soldier is to be transferred to the Bengal, Madras, or Bombay Unattached List.

Application for the transfer of a soldier joining the department to fill an acting vacancy will only be submitted on his succeeding to a full vacancy, when his transfer to the Unattached list will take effect from the original date of his joining the department, but this will give him no claim to any advantages as regards pay, allowances, clothing, etc., for the period prior to the date of his permanent appointment in the department, which would not have been admissible to him if his transfer had effect from the date of his permanent appointment under the rules of 1880.

Previous to his transfer the soldier must sign a certificate to the effect that he is cognisant of the orders contained in section XXV of Army Regulations, India, Volume II, Part II, and that he is prepared to abide by them.

European Non-commissioned Officers and Soldiers.

615. A regimental Warrant or Non-commissioned officer joining the department is, if of higher rank than Color-Sergeant, to sign a certificate to the effect that he voluntarily reverts to that rank.

616. The conditions of transfer to the Unattached List are laid down in the Army Regulations, India, Vol. II.

617. Soldiers of the Unattached List, under the rank
No. 92.

Paragraph 617.—Expunge from line 13, Adjutant-General in India; or the, from line 14, Madras or Bombay, and from line 15 as the case may be, and after command in line 15 insert in which the soldier is serving.

[No. 92—Vol. I—3-7 1902.]

for discharge) they will, unless previously intimated, return to them with the rank they held at the time of transfer to the said list. Application for this promotion is to be made to the Adjutant General in India or the Deputy Adjutant General of the Madras or Bombay Command, as the case may be, on India Army Form Y895, and should be submitted as soon as the soldier becomes qualified; but if delay occurs and a back date is asked for, an explanation of the circumstances must be appended.

Military passed students of the Upper Subordinate class of the Thomason College, who are under the rank of Sergeant will, on completion of their year of practical training and permanent appointment to the department, be recommended for promotion to the rank of Sergeant, provided they have completed three years' service in the army.

618. Soldiers thus promoted, when temporarily employed on field service, will retain their departmental rank, and if attached to regiments, will be borne as supernumeraries of that rank in the rolls of the regi-

European Non-commissioned Officers and Soldiers.

ment. Time passed on field service will count as service for promotion to the Warrant grades.

619. Recommendations for promotion to the rank of Sergeant under these rules must be submitted, in India Army Form Y895 by the Executive Engineer under whom the man may be serving, to the Superintending Engineer who, after recording his opinion on the application, will pass on the papers to the Chief Engineer for submission to the Local Government, by whom, should it agree in the recommendation, they will be forwarded to the authorities referred to in para. 617.

(b) *Documents, volunteering and casualties.*

620. When the order for transfer is issued, the Officer Commanding the soldier's regiment, battalion or battery, under orders from the transferring authority, forwards the Military papers* to the local head of the department at the station where the man is serving, except the last named which should be sent to the head of the department. If they are not received in due course, the Commanding Officer should be addressed. These papers must be filed carefully in the Executive Engineer's office, and if the soldier is transferred to another division, should be sent by post to the new division; if not received in due course they should be asked for. The medical history sheet and copy of third and fourth pages of attestation are alone required to be kept up. Extracts of any entries therein should be forwarded annually in January to the Officer Commanding the man's regiment or battalion on the rolls of which he is borne, and in the case of Royal Artillery soldiers, to Colonels on the staff commanding Royal Artillery in the Punjab Command for men serving on the Bengal

*1. Original Company Default Sheet.

2. Original Regimental ditto.

3. Original Medical History Sheet.

4. Copy of third and fourth pages of attestation.

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Unattached list, and in the Madras and Bombay Commands for men serving on those lists. The Executive Engineer of the division to which the man is attached is responsible that these papers are in his office, and that the two last named are written up to date. The entries in the medical history sheet should be made by the Medical officer.

Paragraph 621.—Expunge the words commencing with for men in line 26 and ending with Forms Y 892 in line 29 and substitute, on India Army Form—Y 892, for the information of the Lieutenant-General of the Command.

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The corps open to volunteers are published annually in G.O.C.C. Non-commissioned officers so transferred will retain their rank on the Unattached list, but will be borne as supernumeraries on the returns of their new corps, in the rank they held on transfer to the Unattached List. Should, however, any Non-commissioned officers on the Unattached List hold higher regimental rank than that of Sergeant, they will only be allowed to elect for transfer to another corps on the condition that, if they revert to their new corps for duty, they must, if required, do so in the rank of Sergeant. Subject to this condition, Non-commissioned officers on the Unattached List, when remanded to their new corps will (if not previously reduced) join in the rank in which they are borne on the regimental returns, and will remain supernumerary in that rank until absorbed. Immediately on a corps being placed under orders to leave India, commanding officers will ascertain the wishes of the men of their corps on the Unattached list, and report the result for men on the Madras and Bombay Unattached Lists to the Deputy Adjutant General of those Commands, and for others to the Adjutant General in India on India Army Form Y892. Volunteers for Highland regiments must be natives of North Britain.

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622. Reports of deaths amongst Non-commissioned officers on the Unattached List showing exact date and cause are to be made by the Executive Engineer to the Officer Commanding the station (or nearest Military station) and to the Local Government, also to their next-of-kin (if known).

Births, deaths, or marriages, which may take place in the families of Non-commissioned officers and men on the Unattached List, are to be reported by Executive Engineers, immediately they occur, direct to Officers Commanding corps on the rolls of which the men are borne as supernumeraries.

Sanction for the marriage of a soldier on the Unattached List will be given by the officer under whom he is serving. If a soldier in the department be not on the Unattached List, the sanction of the Officer Commanding his corps should be applied for.

623. Heads of offices or departments in which British soldiers of the Cavalry, Infantry, and Artillery are serving on the Unattached list of Public Works Department, shall keep up registers of births, marriages and deaths in Army books 112, 113 and 114, in which must be recorded the domestic occurrences connected with these soldiers, and half-yearly certified extracts from these registers must be forwarded to the Deputy Adjutant General of the Command concerned, on the 1st January and 1st July of each year, prepared in Army Forms A42, A43 and A44.

These registers and extracts are required in addition to the reports to be made under para. 622 above, and instructions for their preparation will be found in Appendix 13.

(c) *Discipline.*

624. When a soldier is placed on the Unattached List, he becomes subject to his departmental superiors in all respects, and any service that may be required

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of him by military authority must ordinarily be obtained by application to the chief departmental officer on the spot—

- (a) A soldier belonging to the Unattached list continues subject to the general provisions of the Army Act, and is therefore bound to obey the lawful commands of his superior officers; but on ordinary occasions any order of military authority should be conveyed to him through his departmental superior, Civil or Military, on the spot. In those situations where a soldier is entrusted with independent executive duties, any service required of him by Military authority should ordinarily be communicated in writing, but on emergency an order from Military authority may be conveyed to him verbally by an officer or soldier.
- (b) Whenever a soldier on the Unattached list is charged with the commission of any offence against the Army Act, Military authority should investigate the charge and otherwise deal with the case, only after obtaining the sanction of the chief departmental officer on the spot. Where the soldier is himself discharging independent executive duties, and there is no departmental officer on the spot superior to him, and the ends of discipline compel the immediate arrest of such soldier, prompt information by telegraph and letter must be given to the departmental officer under whose orders such soldier is serving, in view to arrangements being made by him for the conduct of the duties of the department relinquished by such soldier placed in arrest.

625. Executive Engineers should inform themselves of the habits of soldiers serving under their orders. Intemperance or other misbehaviour should be punished and recorded in the departmental character books.—

Chapter V, paragraph 625:—For the words, de-

Paragraph 625.—For the words Army Regulations, India, Volume II (provisional issue), Section XXV, paragraph 25 (a), substitute Army Regulations, India, Volume II, Part A, paragraph 1483 (i), and in the "Note," for the words the provisional issue of India Army Regulations, Volume II, Section XXV, paragraph 25 (a), substitute Army Regulations, India, Volume II, Part A, paragraph 1483 (i).

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or otherwise seriously punished for misconduct or incompetence, he will apply to the Superintending Engineer, who after the fullest investigation in his power, will submit the evidence, his own opinion, and (in cases of alleged misconduct) the defence of the accused, to the Chief Engineer. The latter, should he see cause for proceeding with the case, will take the orders of the Local Government, which will decide on the documents before it, or cause further investigation by a departmental enquiry, or any other special agency which it may deem most suitable, or apply to the Military authorities for a Court-Martial on the accused.

627. In all cases of personal misconduct, involving offences punishable under the Army Act, non-commissioned officers and soldiers, instead of being simply remanded to their regiments, should, when practicable, be brought to trial by Court-Martial.

(d) Resignations and Remands.

628. The application for the discharge (except for misconduct) of a non-commissioned officer or soldier on

Paragraph 628.—Expunge the words, Adjutant-General in India, or from lines 17, 18 and 32, Madras or Bombay from lines 18 and 33, and as the case may be from line 34.

After the words, Deputy Adjutant-General, in lines 18 and 33, insert of the, and for the words, Commands in line 34, read Command.

In line 20 before Bengal insert Punjab,

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When the man is desirous of proceeding to England, the General Officer Commanding will apply to the Deputy Adjutant General of the command for his remand, and on receipt of the order will authorize the discharge, informing the Adjutant General in India, or Deputy Adjutant General, Madras or Bombay

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Command, according to whether the man is serving on the Bengal, Madras or Bombay Unattached list, of the date on which the applicant is relieved of duty with his department, in view to his being struck off the Unattached list from the same date.

When the man desires to remain in India, or to proceed to a colony, the General Officer Commanding will, in the same manner, apply for his remand before authorizing the discharge. The applicant will not, however, be struck off duty with his department, or off the Unattached list until the date on which he receives his parchment certificate of discharge, duly confirmed. This date will be communicated by the General Officer Commanding to the Adjutant General in India or Deputy Adjutant General, Madras or Bombay Command, as the case may be, as soon as known.

In all cases the officer commanding the man's corps is to be informed of the action taken, and on receipt of the authority for discharge, will at once proceed with the preparation of the necessary discharge documents. Should it be inconvenient or unnecessary for the soldier to rejoin his corps, the discharge documents will be sent to the departmental officer under whom he is serving for the man's signature, which will be attested by the officer referred to, and the papers returned to the corps for disposal in the usual manner. In cases of men of the Royal Artillery, they will, for the purpose of discharge, be remanded to a battery or company, the officer commanding which, will prepare the necessary discharge documents.

All claims will be settled by the corps concerned in accordance with the "regulations for the discharge of British soldiers serving in India," and in the case of a man proceeding to England, all the articles allowed by regulations for the voyage will be provided in the same way as if he had actually rejoined regimental headquarters.

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629. If an applicant for discharge wishes to remain in the department after discharge, his application must be submitted by the Executive Engineer, through the Superintending Engineer, to the Local Government, with the recommendation of the Executive Engineer. In the event of an application for discharge and to remain in the department after discharge being sent on by the Executive Engineer without unexceptionable testimony as to character, it will be forwarded by the Local Government as directed in para. 628, and the soldier will be removed from the department on obtaining his discharge.

630. The status and grade of a man who is permitted to remain in the department as a Civilian will be liable to re-adjustment after he has obtained his discharge or pension; he will have no claim to appointment on the salary previously received by him in the department.

631. In the event of a man taking his discharge from the Army and re-entering the department as a Civilian, his term of service towards pension under the rules for the Uncovenanted Civil Service will be reckoned in accordance with the rule laid down in Article 388 (3) of the Civil Service Regulations, 3rd Edition.

632. The following rules relating to the procedure to be followed in case of misconduct of Non-commissioned officers and soldiers of the Unattached list in the Public Works Department are extracted from the Army Regulations, India, Vol. II:—

Para. 2737.—When it is considered desirable to remand a non-commissioned officer or soldier on the Unattached list to regimental duty for misconduct or inefficiency, the officer under whom he is immediately serving will forward to the head of the department a report, in which full particulars are to be given of the reasons requiring the remand, accompanied by a copy of the individual's departmental character and defaulter sheet, and a copy

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of the defaulter sheet received from the regiment. The head of the department, on approving of the measures proposed, will submit an application to the Deputy Adjutant General of the command through the General Officer Commanding the district in which the soldier is serving, who will record his opinion before submitting the case to command head-quarters.

If, pending his remand, a soldier is suspended, he is to be sent to the nearest station where there are British troops, there to be attached to a regiment until orders for his disposal are received, a report being made by the department to the General Officer Commanding.

Para. 2738.—Whenever a soldier on the Unattached list below the rank of Departmental Warrant officer is tried by a Court-Martial and convicted of the offence with which he is charged, he will invariably be handed over, on the confirmation of the proceedings of the Court, to the Military authorities on the spot; an application for the remand, accompanied by a copy of the charge, finding, and sentence, being forwarded without delay to the Deputy Adjutant General of the command. If a soldier is tried and acquitted, and the department still desire his remand, an application is to be submitted in the manner detailed above. In all cases when trial is considered necessary, the application for Court-Martial is to be submitted, through the Military authorities on the spot, to the Deputy Adjutant General of the command for consideration of the Lieutenant General Commanding.

633. The head of the department referred to in para. 2737 of the Army Regulations, India, shall be the Local Government in each case.

634. Soldiers on the Unattached list may, with the consent of their departmental superiors and with the sanction of Lieutenant Generals Commanding, be permitted to resign their positions on the Unattached list, and they will rejoin their regiments as the juniors of the rank in which they were transferred to the

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Unattached list, and when there is no vacancy on the establishment of that rank, they will be borne as supernumeraries until absorbed.

When an Unattached list appointment is abolished, the incumbent will, if not provided with another appointment rendering his remand unnecessary, return to his regiment in the position he held previous to his transfer to the Unattached list.

635. When non-commissioned officers and soldiers are invalided or remanded to regimental duty, they will revert to the pay of the regimental rank of the branch of the service to which they belong, from the dates on which they cease to draw the pay and allowances of their departmental appointments. These dates will be specified in a last-pay certificate to be given by the officer under whom they have been serving. In the certificate only the regimental rank of the man should be given.

636. Officers of the department are to see that all claims of Military subordinates under their orders receive strict attention and are punctually settled before they are remanded to regimental duty.

637. Soldiers remanded to Military duty will return to the regiment on whose returns their names are borne, or to any other of the same arm of the service selected by the Lieutenant General Commanding should the corps have left the country.

638. Men transferred from the Royal Engineers to the Unattached list will be remanded to their corps in India.

(e) *Deferred pay.*

639. The orders regarding deferred pay to soldiers as laid down in the Army Regulations, India, Volume I, Part I, Edition of 1898, paras. 1076 *et seq.*, are applicable to non-commissioned officers and soldiers serving in the Public Works Department, and the grant of such

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deferred pay does not affect the calculation of their departmental salary except as provided for in para. 640.

NOTE.—As an exception to the rules in the Army Regulations referred to above, payments made after the 1st July 1881 to soldiers enlisted before that date should, for the first twelve years of their service, be made at the rate of £3 a year, or at 2*d.* per day, whichever is more advantageous to the payee, but when disbursed in India the rate of exchange will be the same.

640. From and after 31st October 1882 deferred pay is not admissible to non-commissioned officers and soldiers on the Unattached list who are in receipt of consolidated pay, which is given in full of all Civil or Military pay and allowances. A note should therefore be made in the records of service of such soldiers, showing the dates from and to which the consolidated pay has been drawn, so that this term may be deducted from the period during which they may be entitled to deferred pay. This rule must be made known to all soldiers on their transfer to the Unattached list, together with the other conditions of service on that list.

NOTE.—As the effect of the rule contained in Note 1 to para. 16 is to place European Military members of the Upper Subordinates establishment on consolidated rates of pay, deferred pay is not admissible to those whose allowances are regulated by that rule.

641. The rules regarding the issue of deferred pay in section XIIA* of the "Instructions for the payment of British troops serving in India" are reproduced below :—

***SECTION XIIA.—INSTRUCTIONS FOR THE PAYMENT OF BRITISH TROOPS SERVING IN INDIA.**

Deferred pay.

283A. The deferred pay of men discharged in India, of deceased men whose estates are wholly distributable in India, and of men who having completed their period of color service while serving in India, are transferred to the Army Reserve with permission to remain in India, will be paid in India and be borne by Indian revenues.

With effect from the 1st January 1895, Non-commissioned officers of, and above the rank of Sergeant, who complete 21 years' service in India, must elect to receive their deferred pay

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283G. Any army deferred pay due to soldiers already transferred to the Army Reserve before the completion of six years' service with the colors, will be issued to them without waiting for the expiration of such six years.

283H. The balance of deferred pay of a soldier discharged in India proceeding to a colony, after reserving for his expenses *en route* such sums as the commanding officer may consider necessary, should be transferred to the colony in the same way as his savings bank balance is transferred under para. 479—Instructions for the payment of British Troops serving in India.

283I. Deferred pay not wholly distributable in India will be paid by the War Office.

283J. The settlement of claims for deferred pay on behalf of departmental Non-commissioned officers, other than those of the Royal Artillery, on their promotion to the Warrant grade, will be made by officers commanding the regiments or battalions on the rolls of which they are borne. Those of the Royal Artillery will be prepared as directed in Army Regulations, India, Volume IV, Part I.

283K. The deferred pay of soldiers discharged from the service and subsequently re-engaged should be recovered at the official rate of exchange of the year in which they re-engage.

642. Deferred pay should be issued to Non-commissioned officers who complete 21 years' service in India, as soon as convenient after the expiration of that term of service without having regard to any extension of service beyond 21 years, which may be permitted to them at their own request. It is only in cases where men are detained without their consent that deferred pay for any period in excess of 21 years is issuable.

(f) *Family remittances.*

643. If not in receipt of exchange compensation allowance, they may make remittances through Government to England and the colonies for the benefit of relations and friends, at any time during the course of a financial year, in one or more instalments, of a sum limited to the full amount of the net Military pay which will accrue to them during that year. The rate of exchange for these remittances is fixed annually. Family

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remittances of soldiers (not in receipt of exchange compensation allowance) of the British army only, to the Cape, Australia and other colonies, the United States or the continent of Europe can be effected through the India Office in London.

644. The sums to be remitted must be paid into the nearest Civil treasury through the officers under whom the men may be serving, and must, in every instance, be accompanied by authority from the Controller of Military Accounts of the Command concerned for the reception of the amount into such treasury. The rolls prepared in Military Account Form No. 144 in accordance with instructions contained below, and countersigned by the officers under whom the men are serving, will be forwarded to the Controller of Military Accounts of the Command in which the men may be residing.

In the Bombay Command and in Burma such rolls are to be submitted to the Presidency Paymaster, Bombay, and the Paymaster, Rangoon, respectively, to whom application should also be made for the order on the Civil treasury to receive the amount thereof.

645. When a non-commissioned officer or soldier is placed under stoppages for the benefit of his family under the provisions of Section 145 of the Army Act, the officer under whom he may be serving must recover the amount from the man's pay at the rate of exchange fixed annually by Her Majesty's Government for the payment of troops serving in the colonies, and the same course of procedure must be adopted in effecting such remittance as when the remittance is a voluntary one.

646. In preparing the remittance list, the following points are to be attended to:—

- I.—All names are to be arranged alphabetically; the word "compulsory" being entered in the column of remarks for those remittances that are such.
- II.—Remittances for the payment of premium on life assurances are permitted and may be included in the lists.

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III.—The entry of fractions of a penny is forbidden, and one penny is to be substituted if the fraction exceeds a half-penny, or if the fraction is a half-penny or less, it is to be omitted altogether.

IV.—The inclusion of balances of pay, Savings Bank balances, and sums in payment of purchases or in discharge of debts, etc., in *Military Account Form 48* is strictly prohibited.

V.—All entries are to be made in a clear legible hand. The name and address of the person, bank or agent to whom the amount is to be paid, is to be entered in full, as also the Christian and surnames of the person for whose benefit the remittance is made and their degree of relationship to the remitter.

VI.—In the case of the remittee being a married woman, the description is to be—

*Mrs. Ellen Smith, Wife of—James Smith,
—regiment, not Mrs. James Smith.*

VII.—When the remittee is a minor, thus—

London and Westminster Bank for George Pigott (minor), son of—, or any further description not George Pigott, care of London and Westminster Bank.

But the names of children need not be inserted when the remitter has an account with or instructs the bank himself, as to the disposal of the money.

(g) Leave.

647 Non-commissioned officers or soldiers may be
Paragraph 647.--Insert at end of paragraph:—In the case of soldiers who are entitled to a money allowance in lieu of rations in kind, and who have elected

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They are also eligible for subsidiary leave both when proceeding on, and returning from, furlough, under Article 1060, Army Regulations, India, Volume I, Part I. During such leave they receive full military pay and half staff salary and compensation for rations at the

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rate laid down in Article 1047, *ibid*, *viz.*, Rs. 8-9-3 for any month, or 4 annas 6 pies a day for broken periods.

648. When requiring change of air for the benefit of their health, they are to be treated like regimental non-commissioned officers and soldiers, and sent, after communication with the District Military authorities, and by their orders, and after examination by a Medical Board, to a convalescent or other depôt under Military supervision, for duty like other men of their rank. They are required to take their uniforms with them. When so detached, they will continue to be borne on the strength of the department, but will draw only half staff salary in addition to the regimental pay of their rank, and ration money. Men finding their own way to and from convalescent depôts will be allowed half their departmental staff pay, and travelling allowances at the usual rates, for the time they are *en route*, in addition to Military pay and batta, provided that their departmental superiors certify that, after communication with the Military authorities, it has not been found practicable to send the men with the annual drafts to the depôt.

649. A Local Government may grant leave of absence in India, on sick certificate, to non-commissioned officers and soldiers, without the restrictions in para. 648, when resort to a convalescent or other depôt is not practicable, and whenever it is certified by a Medical officer that a change of air to a sanitarium is not necessary. This leave may be granted for any period not exceeding six months in the first instance, capable of extension to one year.

650. A Local Government may grant leave of absence on private affairs in India to non-commissioned officers and soldiers, for any period not exceeding six months, provided the exigencies of the service admit of it. But except in special cases they will not be eligible for this leave until after six years' service.— See also para. 409.

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651. Men obtaining leave under paras. 649 and 650 will be allowed half their staff salaries, together with their Military pay and batta, which will be drawn by the Executive Engineer of the division to which they are attached. They are also entitled to travel on Form E certificate when proceeding on, or returning from leave on medical certificate with the restriction

No. 124.

Chapter V, paragraph 652, as substituted by Standing Order No. 106 of 1902.

Expunge the word and from line 7 and insert the following at end of this paragraph:—

and clause 19, India Army Circulars of 1903 (Public Works Department Circular No. 13 P. W., dated 30th December 1902).

[No. 124—Vol. I—24-4-1903.]

Chapter V, paragraph 652.—Substitute the following for the first sentence of this paragraph.

652. Non-Commissioned officers on the unattached list are allowed furlough to Europe on private affairs under the rules contained in clause 202, India Army Circulars of 1897 (Public Works Department Circular No. 5 P. W. of 10th February 1898), clause 2, India Army Circulars of 1898 (Public Works Department Circular No. 6 P. W. of 12th March 1898), and clauses 126 and 127, India Army Circulars of 1901 (Public Works Department Circular No. XV P. W. of 10th December 1901).

[No. 106—Vol. I—14-10-1902.]

without risk until the embarkation season.

(c) Soldiers found unfit for further service are not to be recommended for furlough, but are to be remanded to their regiments and brought forward for discharge as invalids.

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- (d) The grant of furlough in the first instance will be limited to one year from the date of embarkation. Men whose state of health, when that period has expired, does not admit of their returning to India to duty, will be subjected to medical examination under orders, which will be communicated to them by the India Office, in view to their furlough being extended for a further period up to one year, if certified to be efficient in their department; or to their discharge being effected if they are reported unfit for further service.
- (e) Applicants must be prepared to do duty with troops, both on the voyage home and back, if physically fit and their services are required.
- (f) The pay and allowances to be drawn when on furlough, and the rations given to the families, if left in India, are detailed in Volume I, Part I, Army Regulations, India, Article 1064, Edition of 1898.* Departmental promotion while on furlough will not affect the allowances of a Non-commissioned officer.

*1064. During absence from India on medical certificate, a Warrant officer (Non-departmental) or a Non-commissioned officer on the Unattached list is entitled to the British rate of pay of his rank on that list (Article 1028), with 6*d.* a day extra in lieu of rations (see Article 1253) and half staff pay for the first six months; for the remainder of his leave he will only be entitled to his British pay and the above ration money; if in receipt of an annuity, he will also be entitled to it during the whole period of his leave. In the case of a Warrant officer or a Non-commissioned officer in receipt of a consolidated salary, the half staff pay will be a moiety of the difference between such consolidated salary and the pay of his rank on the Unattached list for a month of thirty days. The half staff pay will be issued at the rate of 1*s.* 6*d.* the rupee.

NOTE.—The last-pay certificates should show that the half staff pay has been calculated on this principle.

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(g) When the families are left in India, half and quarter rations, in addition to the subsistence allowance, will be passed in all cases where the aggregate pay and allowances of the husband do not, when in India, exceed Rs. 100 per mensem.

653. Applications for furlough out of India on medical certificate must be prepared in duplicate on India Army Form M324 and for that on private affairs on India Army Form M325 and submitted to the head of the department to which the non-commissioned officer belongs, accompanied in the former case by the proceedings of the Medical Board, the medical attendant's certificate and statement of case.

The Local Government will forward the application (with the above documents) to the Deputy Adjutant General of the Command concerned, for the sanction of the Lieutenant General Commanding. The Local Government should at the same time inform the Deputy Adjutant General to what Examiner of Accounts the non-commissioned officer's furlough certificate should be sent.

654. When the furlough is sanctioned, a furlough certificate in duplicate will be forwarded by the Deputy Adjutant General direct to the Examiner of Accounts of the province or railway in which the applicant is serving.

655. The furlough being an indulgence, and not given as a consequence of failing health alone, the applicant will, provided he is clearly eligible under clauses (a), (b), and (c) of para. 652, be only allowed to proceed at once to the port of embarkation in anticipation of sanction being granted when recommended by a Medical Board for an immediate change to Europe; and in such cases the Local Government will send at once to the Deputy Adjutant General the usual formal application for furlough. In cases in which removal to

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Europe is not urgently necessary, the Non-commissioned officer should be detained at his station until furlough is formally granted.

656. In ordinary cases, Non-commissioned officers, who have passed station Medical Boards up-country, are not to be brought before the Presidency Standing Medical Boards.

657. All claims of men proceeding on furlough are to be settled before they leave their respective divisions, and they are to be furnished by the Examiner with the usual final last-pay certificate under para. 416, showing the pay and allowances they will be entitled to during the first six months of their absence.

658. If the Non-commissioned officer presents himself at the Examiner's office for his final last-pay certificate, the Examiner will require him to certify on the back of his furlough certificates that he has been paid in full of all demands, and will hand him one copy, together with one copy of his final last-pay certificate, for delivery at the India Office. If the Non-commissioned officer does not present himself at the Examiner's office, the Examiner will send the certificates to the Executive Engineer as accompaniments to Form No. 114 J. and will ask the Executive Engineer to carry out this procedure and to return the duplicate certificate. The Examiner should forward the duplicate certificate to the Government of India, or to the Gov-

Chapter V, paragraph 658.—For the words, to the Government of India, or to the Government of Madras or Bombay in the Public Works Department, as the case may be, for transmission to the India Office, in the 14th, 15th and 16th lines, substitute the words, direct to the Secretary in the Military Department, India Office.

[No. 13—Vol. I—4-2-1901.]

to temporary last-pay certificates.—*Vide* para. 424.

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659. In view to the avoidance of delays in settling up with Non-commissioned officers, Executive Engineers or officers responsible for the relief of the person concerned are required to report to the Local Government or Administration through the proper channel the date of relief and date of completion of papers, in all cases in which a Non-commissioned officer on the Unattached list is permitted to leave India on leave. Cases of serious delay between the date of relief and of final completion of papers should be reported to the Government of India with necessary explanation. The officer under whose immediate orders the relief is carried out will be held primarily responsible for delay in completing the papers and for allowing the Non-commissioned officer concerned to leave his station with incomplete papers.

660. On the arrival of a Non-commissioned officer in England, he will report himself, in writing on India Army Form M 340 to the India Office, whence he will receive orders for his guidance during the time he may be at home.

661. Furlough will be reckoned from the date of quitting India, from which date also furlough pay will commence. Ordinarily a man to whom furlough is granted will be made over to the Military authorities either on the spot or wherever most convenient, and his embarkation will be arranged for by those authorities; but in exceptional cases when a man is permitted to make his own arrangements for the voyage, he may be allowed preparatory leave within a maximum of one month.

662. Non-commissioned officers will receive full Military pay and half staff salary for the interval between date of departure from station to date of embarkation, and the same on return from furlough; but in the event of a Non-commissioned officer to whom preparatory leave is granted overstaying such leave, he

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will, unless he can show satisfactory reasons for any extension being allowed him, forfeit all pay, both Military and Civil, for the period of overstay.

663. A certificate signed by the applicant to the effect that he is acquainted with the conditions under which his furlough is taken as expressed in paras. 652 to 667 must be forwarded with every application.

(h) *Passages, Passage Money, etc.*

664. Unattached List Non-commissioned officers invalided to England on medical grounds will be provided with passages for themselves and families as under :—

I.—*During the trooping season.*—If the Medical Board consider that for the preservation of life it is necessary the Non-commissioned officer should be sent home at once, the Non-commissioned officer and his family will be given free passage by private steamer; otherwise he will be sent by troopship getting free passage for himself and family.

II.—*During the non-trooping season.*—If the Medical Board certifies that it would endanger life to keep the Non-commissioned officer in India until the trooping season and that he should be sent home at once, then free passage by private steamer will be given for himself and family.

665. The passage money or cost of passage admissible under the Military pay rules to Non-commissioned officers on their proceeding to Europe on leave will be passed in the Public Works Department when their Military pay and allowances for any portion of such leave are chargeable against it.

666. Under similar circumstances, the charges for the free passages of the families when specially sanc-

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tioned by the Lieutenant-Generals Commanding the Forces or the Government of India under the conditions specified in paras. 371—373 of the Army Regulations, India, Volume X, Part I (Edition of 1888), will be passed in the Department.

667. Rules for the grant of passages to Non-commissioned officers and men granted furlough under para. 652, and their families, are given in Army Regulations, India, Volume X.

(i) *Miscellaneous.*

668. Their Military pay, as well as Civil pay and allowances, will be regulated by the rules of the department.

669. They must provide themselves with full dress and undress uniform, and are subject to the same rules as Warrant officers regarding its use.

Chapter V. para. 670. Add the following as Note 3:—

NOTE 3.—The Rules governing the grant of an increase of 2*d.* a day to the pay of men on the unattached list, including those in departmental employ, provided they are drawing sterling rates of pay, are contained in Circular No. 8, Public Works, dated 12th November 1902.

[No. 118—Vol. I—6-2-1903.]

Chapter V, paragraph 670:—Introduce the following as note 4 to this paragraph.

4.—The separation allowance, authorized for the families of British warrant and non-commissioned officers (excluding warrant officers of Indian Departments) who may be invalided to England without their husbands, is admissible to the families of non-commissioned officers employed under the Public Works Department.

[No. 117—Vol. I—6-2-1903.]

Chapter V, paragraph 670:—Introduce the following as note 4 to this paragraph.

4.—The separation allowance, authorized for the families of British warrant and non-commissioned officers (excluding warrant officers of Indian Departments) who may be invalided to England without their husbands, is admissible to the families of non-commissioned officers employed under the Public Works Department.

[No. 117—Vol. I—6-2-1903.]

European Non-commissioned Officers and Soldiers.

671. The regulations on the following heads, contained in the Military and the Pay and Audit Codes, are to be carefully attended to :—

Renewals of enlistment.	Invaliding.
Bounties.	Pensions.
Marriage.	Estates.
Birth of children.	Pensions to widow.
Discharges.	

672. Soldiers transferred to the Unattached list retain the advantages of gratuitous medical attendance for themselves and, excepting those employed as clerks in offices, also for their families, and the benefit for their families of the army schools, and of the postal regulations for soldiers' letters for themselves.

673. They are permitted to obtain malt-liquor and rum from regimental liquor-bars at the rates referred to in para. 610. Malt-liquor may be drawn in weekly supplies and taken away, but rum is not to be taken from the canteen on any pretext; nor is more than one dram to be drawn at a time. The above supplies will be drawn on indent countersigned by the Executive Engineer.

674. When Military Upper Subordinates are passing through Calcutta on duty, on leave, in progress to join new appointments on transfer, or on first appointment, they and their families may occupy quarters in Fort William if there are any vacant. They should provide themselves with a memorandum from the officer under whom they may be serving, showing that they are passing through Calcutta with authority. This certificate should be presented to the Garrison Engineer, who will certify that accommodation should, if possible, be provided.

675. If a Non-commissioned officer or soldier obtains his discharge from the Army in order to take employment in any department of the State, it is not obligatory on that department to provide him with a

Native Non-commissioned Officers and Soldiers.

passage to England in the event of his losing his employment. When free passage is granted, the cost of passage should be paid in India, and will be a charge against the department in which the soldier was last employed.

676. Soldiers from British regiments, who have not attained the prescribed standard, or who, for any reason, may not appear likely to be permanently employed, may, on the requisition of Local Governments, be placed at the disposal of the department for temporary employments, directly through Lieutenant-Generals of Commands. The men cannot, however, be permanently appointed until reference has been made to the Government of India in the Military Department and the Lieutenant-Generals Commanding the Forces in Madras and Bombay.

677. Soldiers may be employed as temporary Upper or Lower Subordinates under the terms of para. 114.

Paragraph 678.—Expunge the words Office of the Adjutant-General in India, or from lines 3 and 4, and Madras or Bombay from line 5.

After Deputy Adjutant General in line 4 insert of Commands, and after the words on which borne in line 6 add by the 1st of January.

[No. 98—Vol. I—3-7-1902.]

No. 99.
 CHARGES OF DECEASED SOLDIERS, is admissible as a charge in the department in the case of Non-commissioned officers and soldiers who may die while on the establishment.

Native Non-commissioned Officers and Soldiers.

(a) *General.*

680. Non-commissioned officers and soldiers of the Native Army appointed to the department will be

Native Non-commissioned Officers and Soldiers.

considered as on probation for one year, and will not be permanently appointed to the department until reported on by their superior officers as laid down in para. 220, but will be transferred to the Unattached list from the date on which they take up their appointments in the department.

681. The pay to be received by Military Lower Subordinates will be the same as that given to Civilians in similar grades (see para. 16), and will be a consolidated salary irrespective of the Military rank of the individual.

682. Military promotion will not be given to Native Non-commissioned officers and soldiers transferred to the Unattached list.

683. The Military Lower Subordinates, who continue in the Army to the end of their service in the department, will have no claim to pension under the Civil rules, but will be allowed to count their service, both in the Army and the Department, for pensions, on the following scale:—

	Per month.
	Rs.
To men of 15 and under 20 years' service, as Sepoy	4
„ „ 20 „ „ 24 „ as Naick or Havildar	7
„ „ 24 „ „ 28 „ as Jemadar	15
„ „ 28 years' service, as Subadar	30
„ „ 32 „ „ with an unblemished character, if specially recommended	50

684. No pension can be claimed until the applicant has both served fifteen years and been pronounced by an invaliding committee unfit for further service, and it will be open to any one, when invalided, to take the pension of his actual Military rank should it be higher than that to which he would be entitled by the above scale. After thirty-two years' service the pension of Rs. 30 a month can be claimed, although the individual may not be unfit for further service.

Native Non-commissioned Officers and Soldiers.

685. They should be officially informed at the time of their transfer of the consequences of such transfer with reference to the provisions of Article 388 (3) and (5) Civil Service Regulations, and the fact recorded in their Service Books.

686. The pension will be chargeable to that department (Military or Public Works) in which the man has spent the greater portion of his service.

687. A Military Lower Subordinate who takes his discharge from the Army is entitled to count towards Civil pension one year of his departmental service before his discharge, but it is to be understood that he cannot apply for discharge from the Army, with retention of appointment, without the consent of his departmental superior.

688. Such men will be eligible, if qualified, for promotion to the Upper Subordinate establishment.

689. Native Non-commissioned officers and soldiers employed in the department may be granted leave under the spirit of the Uncovenanted Service Leave rules. If it should be necessary in any case to provide a substitute for the absentee, arrangements must be made, by reserving a portion of the pay of the latter, or otherwise, that will prevent any additional cost to the State. For general rules on the subject of the grant of leave, see paras. 409 *et seq.*

690. The rules regarding misconduct, remand, records, etc., for European Non-commissioned officers and soldiers, are applicable to the case of Native Non-commissioned officers and soldiers.

691. When remanded to their corps, they will be placed at the bottom of the list of their rank in the regiment as supernumeraries; and if Non-commissioned officers they are liable to be reduced to the ranks, or to a lower grade, at the discretion of the Lieutenant-General Commanding the Forces.

Native Non-commissioned Officers and Soldiers.

(b) Native Military Pensioners.

692. With the object of popularizing Military service among the recruiting classes of India and enabling Native soldiers to earn some addition to their pension after they have retired from the service, Native Military pensioners should, whenever possible, be given employment in such capacities as office messengers, chaukidars and darwans, pointsmen, gate-keepers and watchmen. Qualified men may also be appointed as clerks, mechanics, artisans, etc. The acceptances by them of situations will not affect in any way their title to draw their usual pensions.

693. All applications for the services of Military native pensioners should be made direct to the District Recruiting officers of the six recruiting districts named in the margin. The class of men wanted and the terms offered, should be clearly stated in order that men suitable in all respects may be sent.

1. Peshawar for Pathans.
2. Jhelum for Punjabi Mahomedans.
3. Jullunder and Dharamsala for Dogras.
4. Amritsar for Sikhs.
5. Delhi for Jats and Hindustani Mahomedans.
6. Lucknow for Hindustani Hindus.
7. Superintendent of Family Payments and Pensions, Madras, for Madras Corps.

694. District Recruiting officers will act as a medium between the employers and pensioners and will furnish any information required, but when indenting officers are once placed in communication with the selected men, all details should ordinarily be settled without reference to the Military authorities. As a general rule, the men themselves must bear the expenses of joining their posts; advances, however, may be made to them for the purposes through the District Recruiting officer.

695. The rules for payment of pensions of native military pensioners on the rolls of the Military Accounts Department, Bengal Command, employed by Railway Administrations, are given in Appendix 18.

Chapter VI.—Office Arrangements.

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MISCELLANEOUS REGULATIONS		OFFICIAL RECORDS	737
AFFECTING OFFICE ESTAB-		DRAWINGS	744
LISHMENTS	696	MAPS AND LITHOGRAPHIC AND	
POLICE AND OTHER GUARDS	715	PHOTOGRAPHIC WORKS	748
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Miscellaneous regulations affecting office establishments.

696. The ordinary hours of attendance of office establishments will generally be fixed at the discretion of the head of the office, in the absence of special orders from higher authority.

697. Clerks and other persons of office establishments are subject to the rules regarding leave, pensions, etc., contained in the Civil Service Regulations.

698. Every person absent on the plea of sickness must, if called upon to do so, produce a medical certificate of his inability to attend; and, as a rule, a medical certificate should be required when the absence extends over more than three days.

699. Liveries at the expense of Government may be supplied to messengers, employed in offices, the cost of which is charged to Provincial revenues under the rules laid down by the Local Governments concerned.

NOTE.—The belt and badge ordinarily worn by messengers are not included in the term "livery."

700. Messengers and other inferior servants attached to offices the cost of which is Imperial, and which are located on public grounds at a hill station, may be given a suit of warm clothing costing Rs. 7-8-0 every year, or Rs. 15 every second year; they may also be given Rs. 2-8-0 every year for purchasing a blanket.

701. Messengers employed in offices the cost of which is Imperial, and in which the grant of liveries has been previously sanctioned by special orders of competent authority, will be provided with liveries

Miscellaneous regulations affecting office establishments.

under the rules laid down by the Local Government for their supply to messengers on Provincial establishments in the same locality.

702. Warm clothing (not liveries) may be given at the public expense to watchmen and other menial servants whose duties, in the opinion of the Local Government, render its issue necessary.

703. Holidays are allowed to all public servants on Christmas Day, New Year's Day, Good Friday, and the Queen's Birth Day. Besides these, Native holidays will be allowed according to local custom at the discretion of the Local Government.

704. The ordinary contingent charges connected with office establishments, the cost of working punkahs, supplying and working tatties, furnishing lights for treasure guards, etc., may be disbursed by Executive Engineers, and brought forward in the monthly contingent bill. Prior to disbursing charges for the supply of tatties and for hot-weather establishment, an estimate should be framed and submitted to the Superintending Engineer for sanction. A copy of this sanction should accompany the contingent bill for the month in which the charge first appears. Perishable articles obtained for office use for inspection bungalows, such as mats and chicks, may also be charged to contingencies. No salary charges of any kind (except for hot-weather establishment referred to above) should be included in contingent bills; the salaries of office servants should be included in the salary bill of the office.

705. In offices of Direction and Account, advances made for the purpose of meeting contingent expenditure will be treated as ordinary imprests and held in the cash balance of the officer who makes them. Their amounts should be fixed in even hundreds and be very seldom varied.

706. Officers of the department are not supplied with ordinary books of reference on professional sub-

Miscellaneous regulations affecting office establishments.

jects at the expense of the State. The rules for the purchase of books, newspapers, or other publications required for the public service, are given in Appendix 7.

707. All applications for official publications should be submitted in P. W. D. Form No. 142.

708. With the view of giving publicity to matters of general engineering interest, selections from the proceedings of the Government will be reprinted, and will be available for reference to Engineers of the department. A library has been established in the Government of India, Public Works Department Secretariat, which will contain all these selections and other books on professional matters, and any of these selections or books can be obtained by direct application to the Librarian at Calcutta.

709. Expenditure on office furniture is debitable to office contingencies in the case of offices of Direction and Account, and to "Tools and Plant" in the case of Executive and Revenue offices. The sanction of the Superintending Engineer is required to outlay up to the limit of Rs. 50 for each set of purchases, and of the Chief Engineer to outlay above that limit.

710. Unnecessary expenditure on account of printing should be avoided. Printing should be resorted to only when the papers are of importance, or when so many copies are required that it would be more expensive to have manuscript copies made, but in order to save clerical labour and to promote regularity, the forms of all ordinary returns and accounts required from subordinates should be printed.

711. (1) The amount of rent to be paid for office accommodations for Engineers-in-Chief and Superintending Engineers, may be fixed at the discretion of Local Governments.

(2) When it is necessary to hire a separate building for the accommodation of offices of Superintendents of Works or Executive Engineers, the amount of office

Miscellaneous regulations affecting office establishments.

rent to be paid by Government will be fixed by the Local Government.

(3) When Executive Engineers in charge of divisions and Superintendents of Works provide accommodation for their offices in the building in which they reside, they may, under the orders of the Local Government, be allowed to draw office rent up to Rs. 30 a month, chargeable in the monthly contingent bill. In special cases the office rent may, at the discretion of the Local Government, be increased to a maximum of Rs. 45 a month; but in no case should it exceed half of the rent of the whole house subject to the same maximum.

(4) When a sub-divisional office is necessarily accommodated in the sub-divisional officer's residence, the sub-divisional officer may, under the sanction of the

* Managers of open lines, Engineers-in-Chief of lines under construction of survey.

Local Government or Head* of a Railway Administration, in the case of railways direct-

ly controlled by the Government of India, be allowed a fair proportion of the rent actually paid for the house he occupies on account of the accommodation which he necessarily has to provide for the office establishment attached to his sub-division, subject to the following conditions:—

- (1) In calculating the accommodation set apart for office purposes no allowance should be made for a separate room, apart from the office to be occupied by the sub-divisional officer.
- (2) The sub-divisional officer's immediate superior must certify both as to the amount of necessary accommodation, and that it is actually available and suitable in the house in question.
- (3) He must also certify that no Government building is available, and that no suitable separate building can be hired for the purpose at a less cost.

Paragraph 711, page 238.—Add the following clause as a sub-paragraph at the end of the paragraph as clause (5) :—

(5). The Municipal tax assessed on the annual value of buildings in which office accommodation is provided, or on the land appertaining to them, should be treated as separate from the rent. The officer concerned should pay the share of such tax corresponding with the share of the rent payable by him, and Government should be debited with the difference.

[No. 54—Vol. I—25-9-1901.]

No. 55.

tion, as defined above.

712. When accommodation for an office is provided in a private residence, or in a building hired for the purpose, the first charge in every year that an officer makes in his contingent bill on account of house-rent shall be supported by a certificate to the effect that a suitable public building was not available.

713. *Bonâ fide* charges for conveying furniture and tents from one office to another will be admitted when their removal has been sanctioned by the Superintendent or Chief Engineer. Such expenses will be charged as "Carriage of Tools and Plant" in the case of Executive and Revenue offices and as office contingencies in the case of offices of Direction and Account. The removal of records, and the carriage of office furniture required on tour, will be charged as a contingency.

714. The provisions of Article 1141 (a), Civil Service Regulations, which empower a Local Government to lay down the scale of Government tents to be supplied for the use on tour of any particular officer, or class of officers, for office, and, if it think fit, private purposes, are applicable to the Public Works Department. The supply of the tents will be sanctioned under the same rules as those for the provision of office furniture (*vide* para. 709) and the cost of their carriage will be regulated in accordance with clauses (b), (c) and (d) of Article 1141 of the Civil Service Regulations. This rule is also applicable to officers employed on construc-

Police and other guards.

tion, in cases where quarters have not been constructed or cannot be obtained.

Khalasies or tent-pitchers may be entertained for short periods for pitching Government tents used wholly or partly for office purposes by officers on tour, and when this is the case their pay should be charged to "Office Contingencies." When, however, their employment partakes of a somewhat more permanent character, they should be treated as ordinary temporary establishment. The adjustment of the cost between Government and officers concerned when the tents are partly used for private purposes, should be subsequently effected.

The cost of carriage of such tents should, under para. 713, be allocated in the first instance to "Tools and Plant" in the case of Executive and Revenue offices and to "Office Contingencies" in the case of offices of Direction and Account.

The charges for the establishment thus engaged, and the charge for the carriage of these tents should be supported by certificates countersigned by the "Controlling Officer." The certificate should show how the tents were used and how the charge should be apportioned between Government and the officers who used them.

Police and other guards.

715. When marching or in camp on public duty, officers are allowed a guard for the protection of public property. Such guards are supplied without charge by the Police Department, and application for them should be made to the District Superintendent of Police by the officer requiring them, unless in the case of an Assistant Engineer or Subordinate, when the application will be made by the Executive Engineer. Such guards will not, however, be supplied unless the officer travelling is in charge of Government money or valuable Government property, or unless the country is disturbed. In

Police and other guards.

places where village chowkidars are utilised in place of constables, as in some districts in Oudh and the North-Western Provinces, any remuneration over and above pay that they are authorised to receive, should be charged in the contingent bill of the office, and the charge should be supported by a certificate to the effect that it is properly incurred under the above conditions.

716. In all cases, where through the inability of the Police Department to supply a guard from the regular Police Force, special guards have to be entertained, the sanction of the Local Government will be necessary; but in the case of Railways under the Director of Railway Construction, the sanction of the Government of India must be obtained. Officers may, however, in urgent cases, entertain the guard in anticipation of sanction, reporting their action at once to higher authority.

717. The services of such extra guards should be dispensed with directly they are no further required. The extensive use of cheques should lead to a considerable reduction in the amount of cash required to be kept in departmental treasure chests, and consequently the services of police for the guard of treasure should be seldom required. For the protection of other Government property, the services of the regular Police force will rarely be necessary.

718. The provision of funds for all Police guards required by the department rests entirely with the Civil Department; no charge on this account is to be borne by the department except under the circumstances stated in para. 720. If any expenditure is incurred in the department in consequence of the inability of the Police Department to supply the guards required from the regular Police Force, the charge must be adjusted by transfer debit to the Civil Department. See also para. 1152.

719. To ensure such charges being promptly accepted by the Civil Department, a copy of the orders sanctioning the entertainment of a guard should invariably

Stationery.

be furnished to the Financial Department of the Local Government.

720. The charge for travelling expenses incurred by Police or Barkandaz guards employed in escorting treasure required by disbursing officers of the Public Works Department, inclusive of the railway fares of the guards are to be treated as contingent expenses incurred in the remittance of treasure, and should be accounted for as such by the officer incurring them, and not as travelling allowance.

Stationery.

721. Stationery is supplied to public offices by the Superintendents of Stationery at Calcutta, Bombay, and Madras; and officers are prohibited from obtaining elsewhere articles which can be procured from the Stationery offices, except under orders of the Local Government in each case. Officers will indent on the nearest Stationery office for their supplies.

722. The following are the rules which regulate the supply of stationery from the office at Calcutta. The offices of Madras and Bombay are subject to local regulations which can be ascertained on application.

723. The Superintendent is authorized to issue circulars regulating minor points connected with the supply of stationery, subject to the approval of the Board of Revenue.

Superintendent of Stationery

Paragraph 724, page 241.—Add the following as a note to this paragraph :—

NOTE.—Local Governments may, at their discretion, authorize Superintending Engineers to forward their own indents for stationery and those of officers subordinate to them, direct to the Superintendent of Stationery for compliance, after careful check and countersignature, instead of forwarding them through the Chief Engineer.

[No. 75—Vol. I—5-3-1902.]

time for the various provinces of —

Stationery.

indents on the Superintendent are not admitted except in cases of necessity.

726. Indents will be made out on printed forms supplied by the Superintendent, which must be carefully filled up. The number and quantity of articles indented for must not exceed the scale of supply as per prescribed form, nor be in excess of actual requirements.

727. Indents will include drawing pencils, colours and drawing paper, but not cloth for mounting drawings which must be purchased and charged for in the monthly office contingent bill.

728. Chubb's locks and rubber stamps and stamping inks should be obtained through the Stationery officer and not in the local markets. These articles should, therefore, be included in the general stationery indents.

729. The following rules are laid down for regulating the supply, issue and repair of type-writers required for the public service:—

- (1) Type-writers required for the public service will, like articles of stationery in general use, be obtained only by indent on the Superintendent of Stationery, who will procure his supply by indent from the Secretary of State.
- (2) The cost of type-writers will be charged in the same way as that of stationery.
- (3) A type-writer should not be indented for without the previous sanction of the Local Government, or the Department of the Government of India concerned, or in the case of Departments, such as the Telegraph Department, to which the cost of stationery is directly charged, the Head of the Department.
- (4) Each Local Government, Department, or Head of a Department authorized to sanction the supply of type-writers should,

Stationery.

after consulting the Superintendent of Stationery, prescribe one pattern of type-writer for use in all the offices subordinate to it. Only type-writers of the prescribed patterns will be kept in stock.

- (5) If a type-writer cannot be repaired locally, it should be sent to the Superintendent of Stationery, who will issue instructions for the packing and transport of the instrument and will arrange for the repairs. No instrument should be rejected as worn out or unfit for use until it has been examined by the Superintendent of Stationery, who, if he finds that it is in such a condition as to render further repair unprofitable, may issue a new type-writer in place of the one returned.

730. Consulting Engineers to the Government of India for Railways, the Accountant General, Public Works Department, and Managers of open lines of State Railways will be considered Heads of Departments authorized to sanction the supply of type-writers for use in their own offices, and in those subordinate to them. The Director of Railway Construction will exercise the powers of sanction for offices of the Engineer-in-Chief of State Railways under construction and survey, and for the office of the Port-Storekeeper, State Railway Department.

731. Indents for forms of accounts and returns will be sent annually by Chief, Superintending and Executive Engineers to the Examiner, who, after examination, will forward them to the Contractors for printing Government of India Stock Forms for compliance. The forms will be despatched to the indenting officers direct. The Examiner should keep a small supply to meet urgent requirements.

732. The indents should be despatched to the Contractor for Government Stock Forms so as to reach him

Official Records.

not later than the dates mentioned below :—

For Public Works Forms.—In December, the despatch of the forms from the Contractor for Government Stock Forms beginning in January and continuing till May.

For State Railway Capital Forms.—In June, the despatch beginning in July and continuing till November.

For State Railway Revenue Forms.—In June, the despatch beginning in July and continuing till November.

NOTE.—The practice of sending Indents at irregular intervals should be avoided as far as possible, as it entails additional expense in packing and carriage.

733. Standard patterns of the various forms for correspondence, accounts, or returns, in use in the department, will be supplied, from time to time, from the offices of the Accountant General, Chief Engineers or Examiners, to the Contractor for Government Stock Forms.

734. Miscellaneous Forms used in the department may be obtained from local presses, if they can thus be had cheaper than from Calcutta, but expenditure in such cases is only to be incurred under authority of Superintending Engineers previously obtained.

735. Standard forms of the department cannot be altered without the previous sanction of the Government of India, and local forms should not be introduced by any officer without the permission of the Local Government.

736. All officers, entrusted with a supply of stationery and forms for their official use will take proper precautions to keep them in the custody of a responsible and trustworthy person, and to maintain a record of the issue.

Official Records.

737. All official books and records are the property of the State, and must be carefully preserved, unless their destruction be sanctioned by superior authority. This rule includes the records of subordinates, which must be given up to the Executive Engineer when demanded.

Official Records.

738. Superintending Engineers are competent to sanction the destruction of such records in Executive Engineers' offices or those of their subordinates as may be considered undoubtedly useless, but in ordering the destruction of such records great care should be exercised that it is confined to such as are valueless. A list of such records as properly appertain to the Accounts branch of the department should be forwarded to the Examiner for approval before their destruction is ordered by the Superintending Engineer.

NOTE 1.—The following should on no account be destroyed:—

Records connected with expenditure which is within the statute of limitation.

Ditto Ditto on works not completed, although beyond the period of limitation.

Records of experiments and observations.

Records connected with claims to service and personal matters connected with persons in the service.

2.—The counterfoils of cheques issued may be destroyed after five complete years.

739. The destruction of records in an Examiner's office will be carried out under instructions from the Accountant General, who will prescribe the periods for which the various records in an Examiner's office should be retained. The periods so prescribed are to be regarded as minimum periods and may be extended by Local Governments and Administrations if for any special reasons it is considered desirable to do so.

740. Superintending Engineers may sanction the publication by Executive Engineers in the journal of the Asiatic Society or other scientific periodical of any papers connected with their official duties which may contain professional or scientific matter of general interest.

741. An officer, receiving a subpoena to produce official documents in a Court of Law, should, provided the documents be specified, produce them to the Court unless they are unpublished official records relating to any affairs of State, when he must refer to the officer at the head of his department.

742. A brief docket must be written on every official document so that its nature may be seen from

Drawings.

the outside when folded up. The docket of estimates and bills must show their amount.

743. In addition to records relating to accounts, the following books and returns, properly indexed, must be kept up in Executive Engineers' offices, and produced at Superintending Engineer's inspections:—

Copies of indents, in bundles.

Copies of returns, in the printed forms filed in bundles.

Estimate book or file.

Copies of progress reports, in the printed form filed in bundles.

Register of buildings—P. W. D. Form No. 136.

Register of letters received and despatched, in books.

Letters received.

Drafts of letters despatched.

Volumes I and II of the P. W. D. Code and Parts of P. W. D. Forms relating thereto, corrected up to date.

Files of circulars.

Drawings.

744. An Executive Engineer must keep on record in his office the following plans, or such of them as are required in his division:—

Copies of all standard plans of buildings.

Complete plans, sections and elevations of every building under his charge, whether Military or Civil as actually constructed, any departures from sanctioned design being carefully noted. The boundaries of the ground attached to any buildings should be distinctly shown.

Plans of roads under his charge showing the quarries whence metal is obtained.

Detailed drawings including foundations, when practicable, of all bridges and other works in the division as actually constructed, any

Correspondence.

departures from sanctioned design being carefully noted. The boundaries of the ground attached to any buildings should be distinctly shown.

745. Executive Engineers need not retain any but rough copies of drawings sent up with estimates for sanction. The originals will be returned to them, and these or tracings of them at the discretion of the Superintending Engineer must be retransmitted, after the work is finished, simultaneously with the completion report, with additions showing any change that may have been made in the design during execution.

746. All drawings must be bound up, or drawn or mounted on cloth, to preserve them from being torn.

747. All drawings intended for submission to the Government of India should, as far as may be possible, be prepared in accordance with the instructions given in Appendix 8. It is desirable that, as a rule, the drawings should be on tracing cloth, and not on paper, and should be submitted in such a condition that they can be satisfactorily reproduced by photo-zincography. A set of tracing is least likely to be damaged in transit, or in use, if the ends of the set are placed between two semi-cylindrical pieces of wood, 2" or 3" in diameter, and rolled on the completed cylinder; the two pieces being screwed together to hold the tracings in place.

Maps and Lithographic and Photographic works.

Paragraph 748, page 247.—For the last two lines of this paragraph beginning with the words, the 18th January, substitute, the 6th September 1902 and 15th February 1896, pages 964—965, and 174 to 177.

[No. 107—Vol. I—29-11-1902.]

111.

Correspondence.

749. Letters will usually be written on not less than half a sheet of foolscap, leaving quarter margin on the

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inside of page, but brief letters or memoranda may be of the docket form on a quarter sheet of foolscap.

750. In corresponding with subordinates, Executive Engineers may choose any form that is calculated to economise labour in writing, whilst maintaining a sufficient record.

751. Memoranda on half margin, the reference on one side and the reply on the other will generally be found useful, no copy being taken by the person by whom the reference is made, as the original will be returned to him.

752. Each separate subject should be embodied in a separate letter, *e.g.*, questions connected with the strength of establishments should not be mixed up with matters relating to Engineering, or the construction of works.

753. Extracts of correspondence should, as a general rule, be inserted in a letter, in preference to attaching a mass of copies. When enclosures are sent with a letter, a list must accompany giving the number and date of each.

754. The unnecessary use of vernacular terms in English correspondence should be avoided. Whenever it may be found necessary to introduce such terms, the equivalent in English should, if possible, be given.

755. When a letter or other document, either in original or transcript, is passed on by the receiver to a third party, no explanation being required, a covering letter is not necessary, a simple endorsement intimating the dates of receipt and transmission being sufficient. When the necessary opinion or explanation can be given in a few words, it may be incorporated in the docket. This applies equally to communications to the Government of India as to all other authorities.

756. Executive Engineers should be encouraged to express in the fullest manner their opinions on subjects of a professional character, and should be allowed the

Correspondence.

utmost latitude of explanation as to points of executive management, but they must convey their opinions and explanations to superior officers in a respectful manner; and Superintending Engineers are required to notice any improprieties in this respect, and to return for correction all letters in which this rule is not attended to.

757. No officer should correspond direct with an authority superior to the officer under whom he is immediately serving, or with the Local Government or the Government of India, out of the regular course, unless in a case of extreme emergency, in which case he must send copies of his communications to his immediate superior.

758. Letters containing proposals concerning other departments should, so far as is needful, be accompanied by references to the opinion of the officer concerned (in the case of a building, of the officer occupying it) and of the head of the department on the spot.

759. Letters containing remittances or valuable papers must be registered. When it is considered necessary to use wax-cloth for the purpose of protecting the papers from damp, etc., the wax-cloth should be used as an inside cover, the outer cover being as usual of paper.

760. It may be desirable in large divisions to keep letters to and from Superintending Engineers and Examiners in distinct registers, as also those to and from subordinates.

761. Telegraphic messages on the service of the State may be classed as "urgent," "ordinary," or "deferred." "Urgent" messages should be sent only in cases of real emergency. When it is considered essential that a reply (by post or wire) should be sent the same day, the message may be classed as "ordinary." In all other cases messages should be sent "deferred," and officers should bear in mind the necessity for keeping the expenditure on telegrams as low as possible.

Returns.

762. The telegraph should not be used for lengthy communications to be sent on the public service or for matters of minor urgency. A telegraphic message should be composed of as few words as are consistent with a clear rendering of its meaning.

763. Communications connected with the interests or convenience of individuals should not be sent by telegraph at the expense of the State, unless it is known without doubt that the interests of the public service are concerned. An officer desiring information regarding his appointment, leave, transfer, pay, leave allowance, and other matters of a personal nature should himself pay for all necessary telegrams including the cost of replies.

764. In the same way service stamps and official stationery should not be used in correspondence relating purely to matters of a personal nature. The covers of letters, etc., sent by Government officers in their official capacity, which relate nevertheless to the private interests and concerns of the individuals addressed should be marked "Service unpaid," and the unpaid postage at prepaid rates will be recovered from the addressees.

Returns.

765. A list of the miscellaneous returns required to be submitted periodically to the Government of India by officers of the Executive and Accounts branches and by Local Governments, in connection with the business of the department, is given in Appendix 9.

766. With regard to other periodical returns not prescribed by the Government of India, officers to whom such returns are submitted should institute, at convenient intervals of time, an examination into the necessity for each return, with a view to the discontinuance of any that may be found to be no longer necessary.

Chapter VII.—Designs and Estimates for Works.

	PARA.		PARA.
PREPARATION AND SUBMISSION		REPAIRS—ROADS AND BRIDGES	850
OF PROJECTS	767	DITTO—EMBANKMENTS	858
ORIGINAL WORKS—BUILDINGS	805	ADDITIONS AND ALTERATIONS TO	
DITTO—ROADS AND BRIDGES	815	FORTS AND WORKS OF DEFENCE	861
DITTO—EMBANKMENTS	830	SPECIAL RULES FOR THE PRE-	
REPAIRS—GENERAL REMARKS	832	PARATION OF PROJECTS—	
DITTO—BUILDINGS	843	IRRIGATION	862

Preparation and submission of projects.

767. The operations of the department are divided primarily into the two classes—"Original Works" and "Repairs" or "Maintenance."

768. The class, Original Works, will include: all new constructions whether of entirely new works or of additions and alterations to existing works; also all repairs to newly purchased or previously abandoned buildings required for bringing them into use. When one description of work is substituted for another, as a tiled roof for a thatched one, such work is to be classed under the heading "Original Works," and not under that of "Repairs."

769. The method of arriving at the valuation of a building, with reference to repairs, is left to the Local Government concerned, subject to the proviso that the value assigned to any given building shall not exceed the sum that would be arrived at were the approximate

Returns.

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Master, Calcutta.

group of officers entered upon the powers of the Mint
also the foot note regarding the powers of the Mint

Chapter VII.—Designs and Estimates for Works.

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Preparation and submission of projects.

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769. The method of arriving at the valuation of a building, with reference to repairs, is left to the Local Government concerned, subject to the proviso that the value assigned to any given building shall not exceed the sum that would be arrived at were the approximate rate per superficial foot of plinth area for that class of building applied to it.

770. The class, Repairs or Maintenance, will include all operations required to maintain in proper condition buildings and works in ordinary use excepting the foregoing.

771. No proposal for the execution of any work can be entertained unless it be accompanied by a properly detailed estimate, and in the case of Original Works likely to exceed Rs. 200, by properly prepared drawings, showing fully the work proposed.

Preparation and submission of projects.

772. In the case of all works of importance, the Executive Engineer shall submit a rough design (drawn up, in the case of a building, in communication with the officer for whose use it is intended) for the approval of the Superintending Engineer, before preparing detailed drawings and estimates.—See also paras. 806 *et seq.*

773. The papers to be submitted with the project for a work will consist of a report, a specification, and a detailed statement of measurements and quantities, with an abstract showing the total estimated cost of each item. These documents together form what is called “the estimate” in the sense of this code. In the case of a project consisting of several works, the report may be a single document for all the works, and likewise the specification; but details of measurements and abstracts may conveniently be prepared for each work, supplemented by a general abstract bringing the whole together.—See also paras. 782 and 783. In the case of estimates for Repairs, or Maintenance, only the specification and the detailed statement of measurements and quantities with the abstract will ordinarily be required.

774. To facilitate the preparation of estimates, a schedule of rates of each kind of work commonly executed shall be kept up in each division, and it will be the duty of the Superintending Engineers and Examiner when inspecting divisional offices, to see that correct schedules of the rates at which work is actually being carried out are invariably recorded in a complete and satisfactory manner. The regulations for the due record of rates in a clear and systematic manner shall be laid down by the Local Government.

775. Estimates will be framed in strict accordance with the forms prescribed.

776. After the list of references will follow the report, giving a brief abstract of the correspondence that has passed with reference to the project, stating in clear terms the object to be gained by the execution of

Preparation and submission of projects.

the work estimated for, the reasons for the adoption of the estimated project or design in preference to others, and any peculiarities which require elucidation. The time within which the work may be expected to be completed must also be mentioned. When the project is of an important nature, involving scientific points or other considerations of special character, the report must also contain a complete account of the basis on which every part of it has been framed, the various considerations that have guided the designer in questions of engineering details, economy of construction, utility or the practical working of the project when carried out, and the method in which it is proposed to execute any portion of the work involving unusual difficulties of construction. Any local considerations which may affect the project, and particularly any circumstances affecting the rates, must also be fully entered into.—See also para. 39.

777. Such full details as are obtainable regarding land required for the project, for which compensation must be paid, should be given.

778. The report will be followed by the specification, which must show fully and clearly, but as briefly as possible, the details of the work, how each portion is to be done, and what materials are to be used.

779. Standard specifications of each kind of artificer's work, commonly executed, will be kept up for each province under the orders of the Chief Engineer, and should be referred to by number under the several items in the schedule of rates.—See para. 774.

780. A general specification, describing clearly the nature of construction of the various parts of the building or other work, will usually be necessary in addition to the standard specifications, which will be referred to, where necessary.

781. The statement of detailed measurements following the specification will include the measurements of land, approximate or detailed, as the case may be, for

Preparation and submission of projects.

which compensation will have to be paid, the area of each description of land being separately shown.

782. The abstract of the estimate will show the total cost, in rupees only, of each kind of work, the only exception to this rule being the case of miscellaneous petty works which may be entered in the abstract without measurements, the estimated cost being alone given (P. W. D. Form No. 120). A useful form of abstract in which several works are included is given in P. W. D. Form No. 118.

783. The abstract of the estimate may, under instructions of the Superintending Engineer, be framed to show merely the quantity and cost of each completed item of artificer's work, *e.g.*, brick-work, or it may be framed to show the cost of labour and materials separately. The adoption of either form of abstract should be determined with reference to the mode in which it is proposed to carry on the work. If it is proposed to contract for the completed item of artificer's work, such as masonry, etc., then the first mentioned form of abstract will suffice; but if it is intended to purchase or procure material and to employ labour for construction separately, then the second form of abstract will admit of a closer, more easy and earlier check on the outlay, and it will therefore be preferable.

784. The rates should generally agree with the schedule rates, but where from any cause these are not considered sufficient, or in excess, a detailed statement must be given in the report showing the manner in which the rate used in the estimate is arrived at. The same rule will hold good with regard to any rate differing from those formerly in force in the division, when no standard schedule exists, or when any work of a description not previously executed in the division is estimated for.

785. The rates of the various descriptions of work are intended to cover all charges usual to, or necessary for, the execution of the work, including the salaries of

Preparation and submission of projects.

all persons specially entertained for a work in connection with construction, subordinate supervision, and accounting for stores and labour, who, whether paid by the day or month, cease to be employed on the completion or cessation of the work; all such persons being included in the category of work establishment.—See also para. 945.

786. In addition to the usual charge of 5 per cent. for unforeseen contingencies, all incidental expenditure which can be foreseen, such as compensation for or cost of land, sheds for workmen and stores, should be separately provided for in the estimate. The provision for contingencies may not be diverted to any new work or repair which is not provided for in the estimate, and of which the cost exceeds Rs. 200, without the sanction of the Superintending Engineer. In the case of specially selected officers in charge of executive divisions, Local Governments and Administrations may raise this power of sanction from Rs. 200 to Rs. 500.

787. Estimates for works on which it is intended to use prison labour will, as in the case of free labour, provide for the full market value of the work to be done, but a note of the reduction to be effected thereby should be made at the foot of the abstract of the estimate.

788. In paras. 1681 and 1682, it is ruled that Tools and Plant, and Stock, the cost of which has already been met from Imperial Ordinary Funds should be transferred from one department to another free of charge. In framing therefore estimates to be met from Imperial Ordinary Funds, it will be necessary whenever it has been arranged to obtain Stock or Tools and Plant for a work from another department, to ascertain from that department the value of such materials to be transferred free of charge, and to deduct the same at foot from the total of the estimate. In recording the outlay on the work in the annual accounts, the value of the stores supplied free, and the department by which supplied, should be noted in the column of "Remarks."

Preparation and submission of projects.

789. The following measures are prescribed for general use in the department :—

Length.—The English foot. As a general rule, the foot will be divided decimally; duodecimal divisions, *i.e.*, inches, may, however, be used, if absolutely necessary. For long distances, the English mile and feet. The yard is never to be used.

Area.—The square foot, divided as a general rule decimally, 100 square feet being termed one ‘square.’

For land the English acre and decimals; or for small areas, square feet.

Capacity or Solidity.—The cubic foot divided, as a general rule, decimally.

Value.—All rates in estimates, work slips, etc., etc., are to be quoted in rupees and decimals to two places.

Velocity.—Feet per second.

Angular velocity.—Revolutions per second.

Work.—Foot-pounds (avoirdupois).

Heaviness.—Pounds (avoirdupois) per cubic foot.

Power.—Foot-pounds per second, or horse-power of 33,000 foot-pounds per minute.

Heat.—Pounds (avoirdupois) of water raised one degree Fahrenheit.

Water discharges.—Cubic feet per second.

Water duty.—Irrigation, canal—Acres per cubic foot per second.

Ditto, tank—Acres per million cubic feet.

790. The following units of work are prescribed :—

Unit of rate.

Earthwork	.	.	.	Per 1,000 cubic feet.
Brickwork	.	.	.	} Per 100 cubic feet.
Concrete	.	.	.	
Pisé work	.	.	.	
Road metalling	.	.	.	
Rubble masonry	.	.	.	
Ashlar masonry	.	.	.	
Pitching	.	.	.	

Preparation and submission of projects.

	<i>Unit of rate.</i>
Woodwork	Per cubic foot.
Painting	} Per 'square' of 100 square feet.
Plastering	
Flooring	
Roofing	
Turfing	
Door and windows	Per square foot.
Land	Per acre.

791. Every drawing submitted with an estimate should have a clear title, which should be repeated in an abbreviated form on the back on two opposite corners, so as to show outside whichever way the paper be rolled up. The signature of every officer, through whose hands the design passes, should be affixed.

792. A scale must be laid down on every drawing, and the principal dimensions marked in figures.

793. A meridian line must be drawn on every general plan or map, and where streams are represented arrows should show the direction of the current.

794. The preparation of large unwieldy drawings, must be avoided as much as possible. It will often be found a convenient arrangement to bind into a volume the whole of the drawings of a large project, but whatever the arrangement chosen, compactness and facility of reference should be carefully attended to.

795. Estimates, after being sanctioned by proper authority, will be returned to the Executive Engineer for record in his office. Estimates sanctioned by the local, Civil or Military authorities will be sent by the Executive to the Superintending Engineer. Superintending Engineer's sanctions are communicated monthly to Examiners in Form No. 48 (*vide* 306).

Advice of all detailed estimates sanctioned by authority higher than a Superintending Engineer will be communicated to Examiners, monthly at least, in such forms as may be prescribed by the Local Government.

Preparation and submission of projects.

796. The authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects for which the estimates was intended to provide, and accordingly any anticipated or actual savings on a sanctioned estimate for a definite project should not, without special authority, be applied to carry out additional work not contemplated in the original project, or fairly contingent on its actual execution.

797. Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the works as first sanctioned, must be covered by a supplementary estimate, accompanied by a full report of the circumstances which render it necessary. The abstract must show the amount of the original estimate and the total of the sanction required including the supplementary amount.

798. A revised estimate must be submitted when the sanctioned estimate is likely to be exceeded, either from the rates being found insufficient, or from any cause whatever, except as mentioned in para. 797.

799. When a revised estimate is submitted, it must

No. 67.

Chapter VII, paragraph 799.—Strike out the last sentence beginning The Examiner will be responsible.

[No. 67—Vol. I—11-12-1901.]

Examiner will be responsible for reporting an excesses in rates or in quantities of work, which are likely to cause the estimate to be exceeded.

800. When the submission of a revised estimate under the above rules is found necessary, it is essential that the revised estimate shall be compared with the latest existing sanction of competent authority. When by reason of intermediate modifications such existing sanction differs from that accorded by the highest authority concerned, a statement should be prepared

Preparation and submission of projects.

showing how the sanction with which the revised estimate is compared has been arrived at.

801. When excesses occur at such an advanced period of the construction of a work as to render the submission of a revised estimate purposeless, the excesses will be dealt with in a completion report, in which details need only be given when the excess is above 5 per cent. of the original estimate.

802. The following is the procedure to be observed

Chapter VII.—Substitute the following for paragraph 802:—

802. The following rules regulate the construction of buildings and works on land in charge of the civil administration, and the transfer of land similarly occupied, which may be situated within the authorised zones of fortifications:—

- (i) Without the previous concurrence of the Government of India, in the Military Department, no works or building operation shall be commenced by any civil department on land belonging to the State within the authorised zone of clearance surrounding any of the works of defence which are, or may be hereafter, classified as class I forts in Army Regulations, India, Volume II.

When such concurrence has been given on a definite understanding as to the nature and extent of the works or buildings, no deviation from the

Preparation and submission of projects.

796. The authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects for which the estimate was intended to provide, and accordingly any anticipated or actual savings on a sanctioned estimate for a definite project should not, without special authority, be applied to carry out additional work not contemplated in the original project, or fairly contingent on its actual execution.

Preparation and submission of projects.

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STANDING ORDERS.

3

be submitted by the local civil officer concerned to the General Officer Commanding the District, who shall refer the application for the orders of competent authority. In cases requiring a reference to the Government of India, the Lieutenant-General of the Command shall obtain the opinion of the Local Government before submission to higher authority.

These rules shall not apply to the areas surrounding Fort William, Calcutta, and Fort St. George, Madras, and to the Fortress of Aden, concerning which special regulations have already been approved by the Government of India.

[No. 128.—Vol. I.—26-5-03.]

concerned is not in charge of the officers of the Military Works Department, the application should be referred by the local Executive Engineer to the General Officer Com-

e.g., Kohat.

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manding the district, by whom it will be forwarded to the Lieutenant-General Commanding, who, after consulting the Local Government or Administration concerned and the Chief or Superintending Engineer of the Command, will forward the application through the latter officer to the Director General of Military Works. The last-mentioned officer will deal with the case as in the preceding paragraph (i) after having deputed an officer on the Military Works Department to visit the place and furnish a report, if considered necessary.

(iii) The procedure indicated above will not apply to the case of Fort William, Calcutta, and the adjoining lands, building operations in the vicinity of this Fort being controlled under special rules.

802 Royal Engineer Officers

Chapter VII.—Substitute the following for paragraph 803 and cancel paragraph 861 :—

803. The following rules will regulate the design and construction of fortifications under the administration of the Public Works Departments of Local Governments and Administrations which are designed for occupation by regular troops or which may, in certain circumstances, be garrisoned by them and of which the cost in consequence is debitable to the Military Works estimates :—

- (i) No new works or alterations or additions to existing works shall be executed until the project has been examined and passed by the Director General of Military Works. For this purpose the project, duly countersigned by the responsible Civil or Political authority concerned, shall be forwarded to the General Officer Commanding the District in which the fortification is situated for submission to authority competent to sanction the execution of the work.
- (ii) Royal Engineer Officers alone are to be entrusted with the supervision and execution of works of this nature. Cases in which it is not possible to comply fully with this rule should be referred to the Government of India for orders.

Original works—Buildings.

partment establishment concerned is available for the design or construction of the work, application will be made to the Government of India for the services of a Royal Engineer officer for the purpose.

- (3) Defensive works required during the progress of field operations will be designed and constructed by the Royal Engineer officer with the field force.

If the works are intended for permanent or prolonged occupation, the plans will be referred, under the orders of the Commander-in-Chief, for the opinion of the Director General of Military Works whenever the delay caused by such a reference is not considered to be of importance. In cases where the works are put in hand by the order of the General Officer Commanding the field force, the plans will be sent to Army Head-Quarters with as little delay as possible, and will be referred to the Director General of Military Works for opinion.

- (4) All defensive works intended for permanent or prolonged occupation will, under the orders of the Commander-in-Chief and of the Government of India, be included in the list of class III Forts in Army Regulations, India, Volume II, para. 204 B., and will be inspected annually by an officer of the Royal Engineers.

804. All applications for the use or occupation of ~~military~~ land in the vicinity of forts or defence works

Paragraph 804.—Cancel this paragraph.

[No. 129.—Vol. I.—26-5-03.]
in para. 804.

Original Works—Buildings.

805. Applications for new buildings, and for additions or alterations to existing buildings required for

Original works—Buildings.

the use of any department, shall be made by the officer of the department concerned, in communication with the Executive Engineer.

806. Every design and estimate relating to buildings for another department must be submitted to the departmental officer concerned, before being sent to the authority by whom it has to be sanctioned, or to the Superintending Engineer, as the case may be.

807. The site of every building should, if possible, be definitely settled before the detailed designs and estimates are prepared.

808. The choice of sites for buildings always requires careful consideration, but when designed as residences, especially for a large number of persons, the point becomes one of paramount importance. In the case of jails, etc., the Executive Engineer must carefully investigate the nature of the drainage for a considerable distance round the proposed site, particularly satisfying himself that the spot (and, as far as possible, the neighbourhood) is not liable to flood; he must examine the position of the neighbouring buildings, cultivation, tanks, wheels, jungles; note the direction of the prevailing winds, and character of the country over which they blow with reference to the aspect of the buildings, and must, if possible, obtain the opinion of Medical Officers as to the salubrity of the site with reference to these and all other circumstances; the quality and sufficiency of the supply of water must also be carefully investigated. The results of these investigations should be stated in the report on the estimate.

809. In all cases local authorities must be consulted as to the convenience of a site. In the case of works of buildings which are intended to be erected in the neighbourhood of any Fort or Cantonment the matter should, in the first instance, be referred to the local Military Works officer for an expression of his opinion

Original works—Buildings.

from a Military point of view, and then submitted to the Government of India in the Military Department for concurrence, and when such concurrence has been obtained, no deviation is permitted without previous reference to that department.

810. The expense attendant upon the necessary examination of the soil for the foundations of works ordered by proper authority may be brought forward in the Executive Engineer's monthly accounts. Any outlay likely to exceed Rs. 200 will require previous sanction.

811. Thatched roofs are prohibited, except in the case of buildings of small importance, of a temporary character, and removed from other buildings. Iron roofs should be provided for all buildings constructed for forges, furnaces, etc., whether on first construction, or on subsequent renewal of roofs.

812. Powder magazines, and all buildings which, from their height or exposed situation, are likely to be struck by lightning, should be provided with lightning conductors, on the system laid down in the Code of Instructions for the guidance of Public Works officers in the erection and testing of lightning conductors.

813. All lightning conductors and their connections with the earth shall be inspected and tested periodically under the rules laid down in Section XIV of the Code of Instructions. The inspections and testing will be carried out by the Public Works officers. A report of each inspection should be submitted to the Superintending Engineer, who will take immediate and effective measures for remedying the defects therein brought to notice, at the same time reporting to higher authority the action taken by him.

814. Estimates for buildings will, as a rule, be accompanied by drawings as follows:—

1st.—A block plan showing the situation of the proposed building with reference to others; the various features in proximity to the intended site; meridian

Original works—Roads and Bridges.

line; prevailing direction of the wind; and all other matters capable of graphic delineation which may have influenced the selection.

2nd.—A ground plan or plans of the building, foundations and various stories, as required.

3rd.—Sections through the buildings in such directions as may be necessary to exhibit the intended form and dimensions of every part.

4th.—Elevations where necessary.

5th.—A plan or plans showing the general arrangement and distribution of the timbers or iron-work of the floors and roof, and such working drawings as may enable the officer responsible for the project to judge of the details.

Original Works—Roads and Bridges.

815. Projects for the construction of new roads must be accompanied by the following plans, described in detail in the ensuing paragraphs :—

1st.—An index map.

2nd.—A detailed survey and longitudinal section.

3rd.—Sheets of transverse sections.

4th.—Drawings of all the masonry, iron or timber works in the order in which they occur in the line.

816. Projects for roads when submitted to the Government of India for sanction should be accompanied by the following documents, *viz.* :—

(i) Report including a brief note on the proposed gradients.

(ii) Abstract estimate of cost.

(iii) Index map.

(iv) Plans of important works only.

The documents numbered (i) to (iii) above should be either duplicates or copies as they are required for purposes of record by the Government of India, and will not be returned with the orders on the project. Detailed estimates and sections are not required with such projects when being dealt with by the Government of India and need not be submitted with them.

Original works—Roads and Bridges.

817. For the index maps, those of the Revenue survey (which, uncoloured if necessary, may be procured from the Surveyor General's office) with the project entered upon them, will often prove useful. These maps should show the features that are likely to effect the utility or influence the direction of the road.

NOTE.—Maps published by the Survey Department are issued only on receipt of requisitions. The scale on which the maps are required should be specified if known.

818. The detailed survey will follow, in separate consecutive sheets, the survey above, and the corresponding longitudinal section, on the same horizontal scale, below, with transverse sections, in place, above or below the longitudinal section. Where the latter arrangement is adopted, the sections as per third head in para. 815 will not be needed excepting for the drainages passed on the line which it may be convenient to show separately.

819. On the detailed survey should be marked the proposed sites of all drains and bridges, which should have numbers affixed to them in regular order, also the miles from one end of the road (or sub-division of the road) to the other.

820. The longitudinal section must show the height of the natural surface of the ground along the centre line of the proposed road, the greatest height of inundations, as also the heights of any existing lines of communication at the points crossed by the proposed road. The gradient of every portion must be shown, and the position of any bench-marks of which levels may have been taken. These levels should, where possible, be connected with the zero of the Trigonometrical survey, and a permanent bench-mark left for subsequent reference.

821. The cross sections will be given with greater or less frequency according as the original surface of the ground is more or less transversely sloping.

822. Every estimate for a bridge of any importance should, if possible, be accompanied by a plan and longi-

Original works—Roads and Bridges.

tudinal section of the river bed and banks, extending two miles above and below the intended site, and by a sufficient number of cross sections of the stream showing the maximum flood levels. The area of the flood section in each case, with the hydraulic mean depth, will be noted on the plan, as also the velocity of the stream, as determined (preferably) by experiment in floods, or by calculation, or both, and the waterway proposed to be allowed through the bridge with the increase of velocity and probable rise in flood level due thereto. The formula used in such calculations will invariably be stated, and, where practicable, a map showing the entire drainage area of the river; and a statement of the maximum rainfall in twenty-four hours.

823. Should any bridges have been previously erected over the same stream near the site of that proposed, the waterway, and the effect of the current upon them, should be noted and entered in the report.

824. For arches of large span, detailed drawings must be given of the proposed centres, showing the arrangements for striking them.

825. Whenever it may be possible, borings should be taken, or pits sunk to a depth of 10 feet for large works and 5 feet for small works, below the level of sole of foundation pit, and section submitted showing accurately the depth and nature of the several strata pierced.

826. Centres of large bridges should form a separate item in the estimate.

827. Estimates for new lines of road must include the cost of all dwelling and inspection houses intended to be built along it for the accommodation of subordinates and others.

828. Inspection houses are usually of three classes of dimensions given in standard plans furnished by Government. The number of each class to be allowed

Repairs - General remarks.

on any new line of road, being dependent on local circumstances, will be decided specially for each case by the authority sanctioning the estimate, but as a general rule, these houses will be from 10 to 12 miles apart. In those places in which it is probable that a subordinate will permanently reside on the completion of the road, first class houses should be erected, never less than 50 miles apart. Houses of the second class, which contain a room for the Executive Engineer as well as for the subordinate, may be at distances of about 10 miles from each other, or from the first class houses. Those of the third class will only be built near the site of a large bridge or other work requiring an officer or subordinate to reside on the spot during its construction.

829. Every estimate for a new road shall give the rate per mile of each kind of work, as earthwork, metaling, bridges, compensation for land, etc.

Original works—Embankments.

830. The instructions in the preceding paragraphs in respect to roads will apply generally to projects in connection with river embankments, but in the case of new lines of such works it is necessary that the report should show clearly the financial responsibilities of Government in connection therewith, and the manner in which it is proposed that the outlay should be recovered.

831. In all cases when any Act of Legislature in respect to embankments may be in force, its provisions must be carefully attended to.

Repairs—General remarks.

832. The department is responsible for efficiently maintaining all public buildings and other works under its charge by executing such timely repairs as may be necessary.

833. Repairs are ordinarily of three kinds: *first*, those which as a matter of regulation are carried out

Repairs - General remarks.

periodically, and which are usually of the same quantity from time to time, such as painting and white-washing to a building or new coating of metal on a road; *second*, those which are not done as a matter of regulation periodically, but which it is convenient to carry out, so far as may be necessary, at the time of periodical repairs; and *third*, such occasional or petty repairs as become necessary from time to time, and which may have to be carried out between the times of periodical repair.

834. Provision for repairs of the first two kinds will be made in annual estimates, and for the third kind in separate requisitions as the occasion may require.

835. A separate estimate should be prepared for the maintenance of each work, or of each class of building in each district, or of a portion of a work or group of works as detailed in the form of budget estimate, Part II. Attention to this point is necessary, for in the principal accounts, the total outlay against each estimate being alone posted, it is only by recording the outlay year after year on the maintenance of each particular set of buildings or works that useful comparisons can be made.

836. Each estimate will include the whole expenditure considered requisite during the official year for the proper maintenance of the work concerned. Should any additional expenditure be needed for its maintenance during the year beyond what has been provided for, the outlay should be met by a supplementary estimate.

837. Repairs estimates should, like those for original works, provide for the removal of all rubbish which may have accumulated, filling in unsightly pits, etc., round the buildings; all works establishment employed specially on the work; and under separate sub-heads, all watchmen sanctioned by competent authority for the care of vacant buildings, guarding works, working sluices, etc.

Repairs – General remarks.

838. Executive Engineers should be careful to note on estimates those items of work of which the quantities to be executed have been tested by themselves, in distinction to those which have been inserted upon the measurements of their subordinates, and Superintending Engineers are required to see that the supervision exercised in this respect by Executive Engineers is sufficient.

839. The sanction to a repair estimate lapses at the end of the official year, but in all cases when inconvenience would arise from the stoppage of work, the repairs may be carried on to completion, the expenditure after the 31st March being treated as expenditure against a fresh repair estimate for the current year. The preparation of a second, or even of a completion estimate, is unnecessary unless modifications in quantities, etc., render such desirable. And unless a second independent estimate is sanctioned, only one completion report is necessary.

840. Estimates for *special* repairs do not lapse with the official year when the repairs extend beyond 31st March, but remain current till the completion of the repairs in the same manner as estimates for original works.

841. Usually in the case of estimates for repairs it will not be necessary that a detailed specification of the work should be given. It will be sufficient to refer to the schedule or standard specifications referred to in para. 779, confining the estimate in this case to the detail of measurements and the abstract.

842. Local Governments may frame rules which shall have the same force as this code: *first*, as to the date by which estimates for the repairs of each class of work shall be submitted by the Executive Engineer for sanction; *second*, for determining the order in which repairs at any station or any group of stations shall be carried out; *third*, as to the period after which any des-

Repairs - Buildings.

cription of work shall be renewed, and all such like matters.

Repairs—Buildings.

843. Each Superintending Engineer will keep a register of all buildings in charge of the department within his circle, and each Executive Engineer a similar register of all the buildings within his division. These registers will show whether the building is to be maintained at the cost of Imperial, Provincial or Local Funds. The portion of the register relating to churches should be kept in P. W. D. Form No. 137.

844. In the case of all descriptions of work, for the renewal of which any specific period of time has been fixed, the estimate for its repair shall show the date when such item of work was last executed.

845. The estimate when prepared will be submitted to the officer occupying such building, or in the case of Military buildings in charge of the department, to the Officer Commanding the station, for countersignature in token that all repairs known to be required are provided for. The estimate on return to the Executive Engineer will be forwarded to the Superintending Engineer, by whom it will be finally dealt with as laid down in para. 304, a copy of the abstract as sanctioned being passed on to the Examiner.

846. To facilitate the preparation of estimates for periodical repairs, a register should be kept in the office of each Executive Engineer, showing the detailed measurements of each kind of work which is usually subject to renewal in each work under their charge.

847. In the case of buildings occupied by officers of the Civil Department, occasional repairs not provided for in the annual estimate will be executed on requisitions sanctioned under para. 987.

848. In those exceptional cases when buildings are rented for purposes connected with the administration, other than as offices, or where compensation in lieu of

Repairs - Roads and Bridges.

quarters has to be paid, due provision must be made under the head of "Repairs."

849. Where Municipal or other taxes are payable in the department on public buildings, provision for such taxes should be made in the annual repair estimate.

Repairs—Roads and Bridges.

850. In the case of metalled roads the repair operations will include :—

- (1) Collection of metal.
- (2) Spreading and consolidation of metal, including making up the unmetalled portions of the road to the proper level.
- (3) Ordinary maintenance, either by maintenance gang or other establishment.
- (4) Repair of bridges.
- (5) Repair of buildings and other works.

851. For each of the above operations a separate annual estimate should be submitted, should Local Governments consider it desirable in any particular case.

852. In the maintenance of metalled roads it should be the endeavour to spread the periodical renewals of metal over a series of years according to the period which the surface is found to last, so that equal portions may, as far as possible, be renewed every year.

853. Repair estimates should, as far as conveniently practicable, include all the work to be done under each of the above-mentioned operations within the official year, and those for ordinary maintenance should provide a mileage rate for petty unforeseen repairs.— See paras. 839 and 840.

854. An estimate for the collection of metal should, if possible, be accompanied by an index map showing the date when the last coating was spread, the quantity of metal, if any, already in store on that portion of the road, and the distance of the quarry or other source from whence the material is procurable.

Repairs—Embankments.

855. Unless the metal is to be obtained by purchase or contract, delivered on the road, the estimate should show the proposed cost, divided under "cost of collection" and "carriage"; if the metal is to be manufactured, the probable outlay on each sub-head of the operation should be shown distinct from carriage.

856. In the case of unmetalled roads, one annual estimate for each road will usually suffice.

857. It is the duty of Superintending Engineers to see that a sufficient, but not an excessive, stock of metal is maintained on every important line of road.

Repairs—Embankments.

858. The maintenance of embankments will in ordinary cases embrace the following:—

A.—Repairs to earthwork of the body of the embankment, including the filling of breaches if any, and the cost of any establishment for watching and guarding.

B.—Construction of retired line where the old line is threatened by erosion of the bank.

C.—Construction of spur or other works for the protection of existing line of embankment.

D.—Repair of the sluices or other works in the embankment, and the boundary marks of the embankment lands.

E.—Repair and maintenance of the inspection and other buildings connected with the embankment.

859. For each line or circuit of embankments a separate set of repair estimates will be annually required and they will usually consist of the following:—

(1) Ordinary maintenance, including the items *A*, *B* and *C* of para. 858.

(2) Repair of sluices and other works.

(3) Repair of buildings.

860. For ordinary maintenance it will be necessary to prepare an estimate early in the financial year, providing for such portion of the work of the previous year as may remain incomplete on the 1st April, with a mile-

Special rules for the preparation of projects—Irrigation.

age rate for petty repairs. As soon as possible after the floods have gone down, a supplementary estimate should be prepared for any extra work thereby occasioned that has to be executed before the end of the official year.

Additions and alterations to forts and works of defence.

861. In the case of additions or alterations required to forts or works of defence (other than block-houses and towers for the defence of railway bridges, stations and tunnels) the Executive Engineer, after obtaining the signature of the General or other Commanding Officer requiring the work, will forward the project to the Chief or Superintending Engineer of the Military Works Command in which the work is situated.

If the execution of the work is approved by the Lieutenant-General Commanding the Forces, the Chief or Superintending Engineer, Military Works, will submit the project to the Director General of Military Works in India, who will take the orders of the Government of India thereon.

The project, if approved, will be countersigned by the Director General of Military Works, who will forward it to the Local Government or Administration concerned for formal sanction to the estimate and allotment of funds from the grants at his disposal for Military Works.

Special rules for the preparation of projects.**IRRIGATION.**

862. The report on a new project for irrigation should commence with a brief abstract of any correspondence that has passed with reference to it, and of orders issued, with a statement of the steps taken in compliance with those orders.

863. A general description to be given of the tract of country which will be affected by the proposed works,

Special rules for the preparation of projects—Irrigation.

and the circumstances which render the introduction of artificial irrigation or navigation desirable. Information to be given on the following points so far as data are available :—

- I.—The rainfall from actual observation, with its distribution through the months of the year, also whether the tract of country has been subject to scarcity or famine.
- II.—The depth of water below the ground surface; and the quality of the water in wells, whether brackish or otherwise.
- III.—Whether irrigation is now practised; and if so, from what sources the water is derived and the actual area irrigated.
- IV.—The character of the agricultural seasons, whether the division of kharif and rabbi is maintained or not.
- V.—What are the chief marts for the agricultural produce of the district; and what are the chief lines on which water-carriage (if such is proposed) is likely to be most valuable for purposes of inland trade, either in respect to agricultural produce or any other commodity.
- VI.—The existing trade-routes of the district.
- VII.—What will be the probable fair money-value of water to the chief crops likely to require it, and the rates probably obtainable.
- VIII.—Whether the settlement of the land revenue is permanently fixed, or what are the conditions under which it is made.
- IX.—Whether any special arrangements are suggested in relation to the system of charging for water supplied consequent on any peculiarity of the tenure of land or otherwise.

Special rules for the preparation of projects—Irrigation.

- X.—Whether any protection by drainage or embankment, or otherwise, is at the same time needed for the district or parts of it.
- XI.—Whether the landholders would be likely to co-operate with Government in the extension of irrigation. This should be ascertained from actual enquiry from the leading men or through the Civil officers.
- XII.—When the existing area under cultivation is large, the following should be added:—
The more important crops of the districts, giving approximate areas of cultivation.
- XIII.—Whether any railway exists in the tract affected, if so, whether it will meet the needs of export; if none exists, it should be stated whether one will be required.
- XIV.—The weight of the ordinary produce of the unirrigated crops per acre, for comparison with the produce of irrigated lands in the same or neighbouring districts.
- XV.—Whether there is at present any important export of agricultural produce and if so, to what places, and what are the chief staples.
- XVI.—The opinions of the local revenue officers should also be given as to the desirability or necessity on all grounds of the projected works, and their views as to the financial results.

864. A general description of the proposed works should follow, including the sources from which the supply of water is to be drawn, the quantity of water available at different periods of the year, and the quantity it is proposed to utilize; also the character of the sediment brought down whether likely to fertilize or

Special rules for the preparation of projects—Irrigation.

the reverse, the area of land commanded, the average area usually cultivated, and the area probably irrigable, the lengths of main channels and distributaries, and, if navigation be also contemplated, the length of the navigable portion.

The reasons for the adoption of the particular scheme recommended in preference to any other; and a full account of the bases on which the alignments of channels and other portions of the designs have been projected, with a careful analysis of any engineering questions involved.

The question of labour and the sources whence it is obtainable, and the probable effects of the operations on the existing rates, to be entered into fully.

The localities whence materials are obtainable, and the facilities for manufacture, with the probable rates; the results of any experiments on the quality of lime, the character of brick, clay, etc.

The method proposed of carrying out the work, and the establishment probably required.

The executive divisions into which the works should be divided, and the time which will probably be occupied in construction.

The returns expected from the works (in the case of all works for which Capital and Revenue accounts are kept) and the basis on which they are calculated should, in the case of projects that require the sanction of the Government of India or Secretary of State, be exhibited in Public Works Department Form No. 155.

865. The complete estimates for a project should include indirect charges, as well as the cash outlay. The main headings are as follows:—

- | | | |
|------------------------|---|--|
| Cash outlay . . . | 1. Works. | } including exchange
on payments in
England. |
| | 2. Tools and plant. | |
| | 3. Establishment. | |
| Indirect charges . . . | 1. Capitalization of abatement of land revenue on area occupied by works. | |
| | 2. Provision for leave and pension allowances of establishment. | |

Special rules for the preparation of projects—Irrigation.

866. The quantity of water allotted to each main channel, and the area irrigable therefrom, to be shown in tabular form.

867. The dimensions of the channels and works on each to be entered in a tabular statement, Appendix 20; all dimensions to be in English feet and decimals, contents in cubic feet, distances in English statute miles and feet; velocities of current in feet per second, and discharges in cubic feet per second: wherever possible, the levels to be reduced from the great trigonometrical survey datum or mean sea-level.

868. The works to be classified as laid down in Appendix 22, and a report submitted under each head of classification, showing clearly how the dimensions of the works, declivities of channels, etc., and especially the waterway provided for the passage of drainage, have been arrived at; the formulæ used, and the detail of the calculation in each case, may be given, if more convenient, in an appendix. The mode in which the discharges of streams have been measured to be fully described.

869. The considerations which have led to the determination of the current velocities fixed on for the canal channels, and the probable effect on the bed and banks, to be fully set forth.

870. In the case of dams, embankments, lock-gates, etc., all calculations respecting the pressure of water on them to be given, as well as those of the capacity of all escape channels from weirs for the discharge of flood-waters, and the probable quantity of flood-water to be provided for; and the afflux due to dams, bridges or other obstructions.

871. The effect of the works on the natural drainage of the country should be carefully considered, and the precautions taken to prevent injury by inundations or percolation explained. The drawings required are specified in the following paragraphs.

Special rules for the preparation of projects—Irrigation.

872. Index map showing the main channels proposed, and positions of the most important works. The engraved maps published by the Surveyor General's Department on $\frac{1}{4}$ inch and $\frac{1}{16}$ inch to the mile, as may be most convenient, may be utilized for this purpose.

873. Contoured map, or protractions of levels, cross and longitudinal, on which the projected channels and the natural drainage lines should be shown on scale of 1 or 2 inches to the mile.

874. Profiles of cross-sections: *horizontal* scale same as contoured map; *vertical* usually 100 times horizontal.

875. Longitudinal sections of channels, showing bed and banks, ground-surface, level of water at full supply surface of springs, and top of substratum of sand if extensive as it is in many parts of India: same scales as in previous paragraph.

876. Cross-sections of channels, including banks and land up to side boundaries on any convenient scale such as $\frac{1}{10}$, $\frac{1}{20}$, $\frac{1}{100}$, etc., of actual size; dimensions to be written in feet and decimals of feet.

877. Plans of works, usually $\frac{1}{50}$ or $\frac{1}{100}$. Details of iron-work to be shown in inches and eighths.

878. Arrangements of banks and roads at bridges, etc., to be shown on separate plans on small scale. A separate index plan on small scale, showing the general alignment of the works when several are combined, such as at head works, branch heads, etc., details of portions of the above to be shown on larger scales. Dimensions in feet and decimals of feet.

879. The reduced levels of floorings, crest and foot of falls, and surface of springs to be entered.

880. Geological section at site of work, showing the several strata to some depth below the foundations as far as actually ascertained.

881. No maps or plans to be on paper of larger size than double elephant.

Special rules for the preparation of projects—Irrigation.

882. Meridian line to be shown on every map and scale and representative fractions on every map or plan.

883. The width of the roadway of bridges to be measured between the parapets including wheel-guards.

884. Headway under bridges for passage of boats should in general be a clear rectangle, 11 feet high by 20 feet wide exclusive of tow-paths. For steamer traffic greater height would probably be required.

885. Colours to be used on drawings—

Maps.

Water . . . . .	. Indigo.
Roads, unmetalled . . . . .	. Burnt sienna.
„ metalled . . . . .	. Burnt sienna, between two parallel lines.
Railroads . . . . .	. Thick black line (barred).
Dry nullahs or drainages . . . . .	. Burnt umber.
Canals . . . . .	. Thick blue line.
Distributaries . . . . .	. Thin blue line.
Brick-houses . . . . .	. Lake or carmine.
Mud-houses . . . . .	. Light Indian ink.

Plans of Works.

Boulders without mortar . . . . .	. Light burnt umber dot- ted with Indian ink.
„ in mortar . . . . .	. Light shade lake dotted with dark lake.
Stone-work . . . . .	. Burnt umber.
Concrete . . . . .	. Burnt umber with fine dots.
Brick-work in mortar Lake.
„ in mud Light-red.
Unburnt bricks in mud Light Indian ink.

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Earthwork—

Natural Burnt sienna.
 Artificial Light burnt sienna and
 Indian ink.

Iron-work Indigo and Indian ink.

Cast-iron Indigo.

Wrought iron Prussian blue.

Wood work—

Fir Yellow ochre.

Hard wood Burnt sienna and burnt
 umber.

Elevations Light burnt umber.

886. Estimates to be drawn out in the code forms and under the prescribed headings of classification. Lineal measurements in feet and contents in cubic feet, areas of land in acres and decimals of acres. Calculations of cost in rupees and decimals.

887. For reservoir projects, of which channels do not form a part, or when the channels are small or of the nature of distributaries, less detail is required.

888. The report should give the area of the tank and contents when full, the area of land commanded

For paragraph 889, substitute the following :—

889. If the water is drawn from the reservoir by large channels, details to be given for them as described, in the case of a canal project. In all projects which may affect riparian or other interests in Native States, before the estimate is submitted for the orders of the Government of India, the views of the Darbar, or Darbars, must be obtained through the Political authorities concerned, namely:—

1. For States under the political control of a Local Government—through the Local Government.
2. For States in the Baluchistan, Central India and Rajputana Agencies—through the Agent to the Governor-General.
3. For Hyderabad, Mysore, Baroda, Jammu and Kashmir, Nepal—through the Resident.

Special rules for the preparation of projects—Irrigation.

may affect riparian or other interests in native states adjoining British territory, the consent of the Durbar must be obtained through the Resident or Political Agent, in all cases when there is one, to the execution of the scheme before the estimate is submitted for the orders of the Government of India.

890. For town-supply projects, the nature and quantity of the existing water-supply should be given, and the reasons necessitating an improved supply; the possible sources of an additional supply and the reasons for preferring the scheme submitted; the area and number of people, horses, cattle, etc., to be supplied, as well as the estimated daily allowance in gallons for each European, Native, horse, etc., the quality of the water, whether requiring filtration or not; whether religious objections are likely to be raised to the use of the water.

891. The report should be accompanied by an index map showing the lines of main and distributary piping, and plans of all works, including filters, service reservoirs, settling tanks, etc. If pumping is contemplated, the annual cost of working the pumps should be estimated, the mode of calculating dimensions of pipes, etc., and formulæ used should form one of the appendices.

Chapter VIII.—Contracts.

CONTRACTS FOR THE EXECUTION OF PUBLIC WORKS	PARA. 892	CONTRACTS AND AGREEMENTS INVOLVING LIABILITIES ON THE PART OF THE STATE	PARA. 927
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Contracts for the execution of Public Works.

892. The term “contract”, as used in this Code, has a limited and technical meaning, and does not include agreements for carrying out work, by petty contract on fixed rates, whether it be piece-work, where no restriction is imposed on the quantity of work performed daily by the individual labourer, or task work, where the dimensions or quantities are specified, nor does it include mere ordinary purchases of materials or stores. For such classes of agreements it is left to Local Governments to frame such subsidiary rules as may be suitable to the special circumstances of each province.

893. A “Manual for the guidance of officers of the Public Works Department in their relations with contractors” has been published for the general guidance and assistance of executive officers. The instructions contained in it must, however, be followed subject to the orders in para. 346 which require a reference to competent authority before entering upon legal proceedings.

894. Contracts for the execution of Public Works are usually of three classes—

- I.—Works of construction or repair under supervision in which the Contractor undertakes to provide the whole or part of the labour, material or plant required by the Engineer, and to perform the work under his direction.
- II.—Supply of materials.
- III.—Maintenance, in which the Contractor engages to maintain certain works in a specified condition of efficiency. This kind of contract is admissible only in exceptional cases.

895. Contracts of each class may be of three kinds, *viz.*, Lump-sum, Schedule, and a combination of these two.

 Contracts for the execution of Public Works.

896. In a lump-sum contract the Contractor engages to execute the work with all its contingencies for a fixed sum. A purely lump-sum contract is not one of frequent occurrence, as it is generally necessary to provide for alterations in the original design which subsequently may be found necessary.

897. Schedule contracts are those in which the Contractor undertakes to execute the work at fixed rates; the sum he is to receive depending on the quantities and kinds of work done, or materials supplied.

898. The third kind of contract partakes of the nature of both these. Thus a fixed sum is proposed for the completion of the work as specified, and a schedule of rates is agreed upon by which to regulate the price to be paid, or to be deducted, for additions or alterations.

899. In framing contracts of any description, care should be taken to retain in the hands of Government the supply of English materials, if required, to any considerable extent, and to arrange the terms accordingly. Such stores would be supplied either from the existing Government stock or obtained in ordinary course by indent on the Secretary of State.

900. No person under the rank of Executive Engin-

Chapter VIII, paragraph 900.—For this paragraph substitute the following :—

900. No person under the rank of Executive Engineer, unless an Assistant Engineer in charge of an Executive Engineer's office, can accept any tender or make a contract for Public Works. An Executive Engineer in charge of a division is authorised to accept tenders for the execution of any sanctioned work within the amount of the sanctioned estimate for the work, and subject to a limit of Rs. 2,000 which, in the case of individual officers, a Local Government may raise to Rs. 5,000. Similarly a Superintending Engineer may accept tenders up to Rs. 10,000, which limit may be raised to Rs. 20,000, at the discretion of the Local Government, and a Chief Engineer personally or a Secretary to a Local Government, on behalf of the Local Government, up to the limits within which the Local Government can sanction estimates for works.

Contracts for the execution of Public Works.

Contractor receives a contract amounting to more than this sum, in connection with one work or estimate to be in force at one time. Within the limits of sanction competent to a Local Government, the Chief Engineer can accept any tender for the execution of work, the estimate for which has been duly sanctioned, provided it is not in excess of the sanction.

901. An Assistant Engineer formally appointed by competent authority to hold charge of an Executive Engineer's office, whether he draws charge allowance or not, can accept tenders up to Rs. 2,000 in each case. All tenders which the officer in charge of the division is not empowered to accept should be sent to the Superintending Engineer for approval.

902. Contracts and other instruments connected with leases for grazing cattle on canal banks may be executed by officers in charge of canal divisions.

Chapter VIII, paragraph 903.—For this paragraph substitute the following :—

903. It is not the intention to prevent the officers mentioned in paragraphs 900 and 901 giving out to

concerned when the tender is only for a portion of an estimate), the nature and amount of the security offered, the amount of penalty fixed for breach of contract, the time within which the work is to be executed, and the mode in which tenders were invited, should be stated, as well as any other points which the circumstances of the case may render worthy of notice. A similar report of each contract over Rs. 5,000 entered into by the Superintending Engineer should be made to the Chief Engineer, or Engineer-in-Chief, as soon as the contract is concluded.

Chapter VIII, paragraph 904.—Cancel this paragraph.

Contracts for the execution of Public Works.

tracts for sanctioned works up to a limit of Rs. 5,000. In such cases the limit of report to the Superintending Engineer will be Rs. 2,000.

905. Before a work is given out on contract the Executive Engineer shall prepare "contract documents" to include—

- 1st.*—A complete set of drawings showing the general dimensions of the proposed work, and, so far as necessary, details of the various parts.
- 2nd.*—A complete specification of the work to be done and of the materials to be used, unless reference can be made to some Standard Specification.— See para. 779.
- 3rd.*—A schedule of the quantities of the various descriptions of work.
- 4th.*—A set of "conditions of contract" to be complied with by the person whose tender may be accepted.

906. If the amount of tender is likely to be beyond the Executive Engineer's power to accept, or to be of an unusual character, he should, before publicly inviting tenders submit the contract documents to the Superintending Engineer for his approval or remark, together with a copy of the proposed advertisement for tenders, and the form in which tenders are to be submitted. If the amount of tenders is likely to exceed the Superintending Engineer's power of acceptance, or to be of a very special nature, that officer will, in like manner, submit the contract documents to the Chief Engineer for disposal, or otherwise he will return them to the Executive Engineer with his orders.

907. Tenders, which should always be sealed, shall invariably be invited in the most open and public manner possible, whether by advertisement in the Government gazette or local newspapers, or by notice, in the vernacular posted in public places, and tenderers should have free access to the contract documents. The notice should in all cases state—

- 1st.*—The place where and the time when the contract documents can be seen, and the blank forms of

Contracts for the execution of Public Works.

tender obtained; also the amount, if any, to be paid for such forms of tender.

2nd.—The place where and the time when tenders are to be submitted and are to be opened (in the case of large contracts this should be at least one month after that of advertisements).

3rd.—The amount of earnest money to accompany the tender, and the amount and nature of security deposit required in the case of the accepted tender.

4th.—With whom or what authority, the acceptance of the tender will rest.

NOTE.—Authority should always be reserved to reject any or all of the tenders so received.

908. In the case of schedule contracts, the schedule of rates of the division, or, if this is not possible, of estimated rates for each of the kinds of work required should be attached to the specification, and the tender made at certain rates for the items of each schedule, or the parties tendering may be required to tender at one rate fixed at a percentage above or below the prices in the schedules, without specifying a rate on each item. Specimens of tenders of these two kinds are given in P. W. D. Forms F and I respectively. Form K-2 is an extremely useful form, for piece-work, when the nature of the work is simple.

909. When the work partakes of the nature of both a lump-sum and schedule contract, a form of tender can be framed by combining P. W. D. Form G with Forms F and I.

910. P. W. D. Form H is a convenient form of tender for the supply of materials.

911. At the advertised time and place, all tenders received for the same contract shall be opened by the Executive Engineer or other officer in person, in the presence of such of the intending Contractors or their Agents as may choose to attend. No tenders shall be received from parties directly or indirectly connected with the Government service.—See also para. 394.

Contracts for the execution of Public Works.

912. As a rule, no tender for the execution of works of any description should be received unless accompanied by the deposit of cash as earnest money, to the extent which has been notified as necessary by the Executive Engineer or other officer.

913. The amount of earnest money to be deposited will vary according to the time over which the work may be expected to last, and will be affected by other circumstances; but it should be sufficiently large to be a security against loss, in case of the Contractor failing to furnish the required security within the appointed time after the acceptance of his tender, or until the sums due to him from a sufficient guarantee, as the case may be.

914. Usually the lowest tender should be accepted, unless there be some objection to the capability of the Contractor, the security offered by him, or his execution of former work. At the same time the acceptance or rejection of tenders is left entirely to the discretion of the officer to whom the duty is entrusted, and no explanation can be demanded of the cause of the rejection of his offer by any person making a tender. Such an explanation may be called for by superior authority if considered necessary.

915. In works of great magnitude the contract deeds should be specially prepared by the Government Law officers, but for ordinary contracts, including all such as are based on tenders within the competence of a Superintending Engineer to accept, the ordinary forms, which may have been approved by the Local Government, will generally suffice.

916. Security accompanied by a bond where necessary, should in all cases be taken for the due fulfilment of contract. This security may be—

- (a) A deposit of cash where the amount does not exceed Rs. 500, Government securities, including Guaranteed Railway stock.

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- (b) A deduction of 10 per cent. from the monthly payments to be made on account of work done.
- (c) Personal security of two persons of known probity and wealth.

NOTE.—In the case of large running contracts with private Companies of large capital, such, for instance, as for the periodic supply of coal to a Railway, the security, accompanied by a bond, where necessary for the due fulfilment of a contract, may be dispensed with at the discretion of an Engineer-in-Chief or Manager in favour of a simple form of agreement drawn up under legal advice and properly executed.

917. When the bond is for more than Rs. 5,000, Form L must be used; in all other cases and when sureties are dispensed with, Form L—I should be used.

918. The rules for dealing with deposits and any interest accruing thereon are laid down in paras. 1514 to 1524. All expense connected with renewal, consolidation or sub-division must be borne by the Contractor.—See also para. 404.

919. The employment of Contractors for the performance of any work in no way relieves Engineer or other officers from responsibility as to the manner or time in which the work is done. Contracts framed agreeably to the foregoing rules give the Engineer full power to act for himself in cases in which the Contractor delays or fails to do the work to his satisfaction.

920. Every officer or subordinate in charge of a work carried out under contract should furnish to the Executive Engineer at the beginning of each month an accurate statement of the measurements, and calculation of the quantities of work done during the previous month, together with a return of all the materials at site on the last day of the month. And no such officer or subordinate should be relieved of his charge until after a careful inspection by his superior officer, or under the certificate granted by the relieving officer. It is the duty of the officer in charge to bring to notice

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any dilatoriness, bad work, or anything militating against the interests of Government on the part of the Contractor; and he will be responsible for any neglect in this respect.

921. Engineers and their subordinates are responsible that the terms of contracts are strictly enforced, and that no act is done tending to nullify or vitiate a contract. All contract deeds must be executed on one or other of the standard forms, but they may be modified to suit local requirements after consultation with the legal advisers of the Local Governments concerned.—See sample forms lettered A to Q, respectively, in Part III of the Book of Forms. All agreements entered into with the Public Works Department by Contractors for the execution of work or for securing the due performance of contracts are exempt from stamp duty.

922. Forms of deeds and other documents ordinarily required by the department will be settled by the Law officers of the Government, and furnished through the Chief Engineer's office, to which all applications on such matters should be addressed.

923. Payments for work done should be made as a rule monthly on a certificate in P. W. D. Form No. 14, showing the quantities and value of work executed under the several items of the schedule, or otherwise, as the case may be; the quantities entered in the certificate being duly attested by the assistant or subordinate in immediate charge of the work. Such payments will be treated as payments on account, subject to the adjustment on the final bill.—See also para. 1268.

924. Payments to Contractors should, as far as conveniently practicable, be made by cheques from the divisional office on the nearest District or Sub-divisional treasury, and a stipulation to the effect that payments shall be so made should be inserted in the contract where necessary.—See also para. 1127.

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925. Advances are, as a rule, prohibited. Under very exceptional circumstances, Local Governments may authorise such advances to Contractors as may be deemed indispensable, taking the necessary precaution for securing Government against loss, and for preventing the system becoming general, or continuing longer than may be absolutely essential. For the powers of the Directors of Railway Construction and Railway Traffic, see Volumes III and IV.

926. The above rule is not to be understood as prohibiting advances up to Rs. 50 by subordinates, when absolutely necessary in the interest of work; but every endeavour should be made to maintain a system, under which no payments are made except for work actually done.

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927. The following rules are laid down to regulate the powers of the Government of India and of Local Governments and Administrations to enter into or sanction contracts and agreements involving liabilities on the part of the State :—

Statutory Rules.

The following provisions and restrictions are prescribed by the Secretary of State in Council, in exercise of the power reserved to him by Statute 22 and 23 Vict., Cap. 41, section 1, and shall apply to all concessions, grants, leases, and contracts (except such as may be made under any special legislative sanction) made or entered into by the Government of India, or by a Local Government or Administration or other authority in India, to or with any person, firm, company, syndicate, municipality, or other public body who or which has applied for the same for mining, milling, or any other industrial or manufacturing purposes (not being ordinary agricultural or settlement purposes) or for the purpose of any railway, tramway, water-works, or other undertaking of a like nature :—

I.—No concession, grant, or lease of land, of mineral or forest rights, of right to water power or of right of way or other easement, or of any privilege in respect of land, of mineral or forest rights, of right to water power, or of an easement, and

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no contract involving the execution or maintenance by Government of works, shall be made or entered into by the Government of India to, with or in favour of any person, firm, syndicate, company, municipality or other public body for any of the purposes above mentioned without the express sanction of the Secretary of State in Council,—

if such concession, grant, lease, or contract

- (a) is intended to endure for a period exceeding ten years and is not accompanied by an unconditional power of revocation on cancelment by the Government of India at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of fifty thousand rupees; or
- (b) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lakhs of rupees; or
- (c) involves the cession of property or rights of which the estimated value exceeds twelve lakhs of rupees.

II.—No concession, grant, or lease of land, of mineral or forest rights, of right to water power, or of right of way or other easement, or of any privilege in respect of land, of mineral or forest rights, of right to water power, or of an easement, and no contract involving the execution or maintenance by Government of works,

shall be made or entered into by any Local Government or Administration or other authority in India to, with, or in favour of any person, firm, company, syndicate, municipality, or other public body for any of the purposes above mentioned without the express sanction of the Government of India and of the Secretary of State in Council,—

if such concession, grant, lease, or contract

- (a) is intended to endure for a period exceeding ten years, and is not accompanied by an unconditional power of revocation or cancelment by the Government of India at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of fifty thousand rupees; or

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- (b) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lakhs of rupees; or
- (c) involves the cession of property or rights of which the estimated value exceeds twelve lakhs of rupees.

III.—No such concession, grant, lease or contract shall be made by any Local Government or Administration or other authority in India to, with, or in favour of any person, firm, company, municipality or other public body for any of the purposes above mentioned without the express sanction of the Government of India,—

if such concession, grant, lease, or contract

- (a) is intended to endure for a period exceeding five years, and is not accompanied by an unconditional power of revocation by the Government at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of five thousand rupees; or
- (b) imposes on such revenues a charge or expenditure or liability to damages in excess of one lakh of rupees; or
- (c) involves the cession of property or rights of which the estimated value exceeds one lakh of rupees.

IV.—No such concession, grant, lease, or contract shall be made by any Local Government or Administration or other authority in India to, with, or in favour of any joint stock company except with the sanction of the Government of India, and subject to these rules so far as the same may be applicable.

V.—No transfer of any such concession, grant, lease, or contract, or of any part thereof, or any interest therein, or any underletting, shall be recognized as valid except it be made with the express assent of—

- (a) the Secretary of State in Council in cases falling within Rule I or II.
- (b) the Government of India in cases falling within Rule III; and
- (c) the Local Government or Administration in any other cases; with the proviso that a transfer or underletting to a company will in all cases require the sanction of the Government of India.

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And the Secretary of State in Council and the Government of India, as the case may be, may in his or their absolute discretion refuse such assent.

VI.—In every writing intended to express any concession, grant, lease, or contract which falls within these Rules, it shall be expressly declared that such concession, grant, lease, or contract is granted or made subject to them.

VII.—When the assent of the Secretary of State in Council is rendered by these Rules necessary to the validity of any concession, grant, lease, or contract, or to the transfer thereof, it shall be signified under the hand of an Under Secretary of State; and when the assent of the Government of India is so required, it shall be signified under the hand of a Secretary of that Government.

VIII.—The foregoing Rules, I to VII inclusive, shall not apply to any concession, grant, lease, or contract for any of the purposes mentioned in Rule I, if made under any special rules issued or approved by the Secretary of State in Council.

Supplementary Rules.

Rule A.—In cases where it is considered expedient to grant concessions or to make agreements, such as those contemplated in the Statutory Rules, the deed of concession, or the agreement, if the rights under it are transferable, must be so framed that it will be beyond the power of the grantees or contractees to transfer their rights, or any part of them, except with the sanction of the Government of India, or of Local Governments and Administrations in cases coming within their cognizance.

B.—All such concessions and agreements will further be subject to any special provisions made by Government to meet particular cases or particular classes of cases.

C.—Before any concession or agreement of the class referred to is submitted for the approval of the Government of India, its terms should be considered in the Judicial Department of the Local Government, and by the highest legal adviser to that Government.

D.—The foregoing Rules shall not apply to any concession, grant, lease or contract for any of the purposes mentioned in the Statutory Rules, if made under any special rules issued or approved by the Secretary of State in Council.

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928. The several officers by whom certain classes of deeds, contracts, and other instruments may be legally executed on behalf of the Secretary of State are enumerated in Appendix 32. The power of the several officers to enter into such contracts is limited and regulated by departmental rules; that is to say, officers enumerated in Appendix 32 may not execute contracts, which are in excess of the powers given to them under departmental rules, in regard to entering into contracts.

Chapter IX.—Execution of Works.

	PARA.		PARA.
GENERAL RULES	929	POST OFFICE AND TELEGRAPH	
CIVIL WORKS—IMPERIAL	978	DEPARTMENTS	1007
DITTO PROVINCIAL	997	CONTRIBUTION WORKS	1011
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SALT DEPARTMENT BUILDINGS	1006	SANITARY RULES ON EXTENSIVE WORKS	1018
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929. An order to prepare an estimate is no authority for execution, and no work shall be commenced till sanction to it has been accorded, allotment of funds made and orders for its commencement issued, by competent authority. Sanctions to estimates and appropriations will be recorded in the registers prescribed in para. 1479. Executive Engineers will be responsible that applications for authority to commence work are made in proper time.

930. Verbal orders, as being liable to misapprehension, will not be received as a sufficient warrant for commencing any work or incurring any expense. This is not, however, to interfere with the prompt obedience of every officer in the department to the lawful orders of his superiors, or the emergent requisitions of Military or Civil authorities, when given orally; but the written confirmation of such orders or requisitions, within a reasonable time must be solicited by the officer addressed, and he will be responsible for any expense thus incurred, unless he can show that he has conformed to this rule, stating details and giving a rough estimate of the expense.

931. No material alteration in sanctioned, still less in standard, designs may be made by an Executive Engineer in carrying out any work without the approval of the Superintending Engineer. Should any alteration of importance, involving additional expense, be considered necessary, a revised or supplementary estimate (see paras. 797—801) should be submitted for sanction. In urgent cases, where the delay thus caused

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would be inconvenient, an immediate report of the circumstances must be made to superior authority, and dealt with as the case may require.

932. Where important structural alterations are contemplated, though not necessarily involving an increased outlay, the orders of the original sanctioning authority should be obtained.

933. The construction of Military buildings is in all cases to be strictly limited to those classes of work which have been sanctioned by the Government of India as being necessary for the service of troops or of the Military Departments.

934. All Military buildings must be constructed according to the standard designs fixed by the Government of India, when such have been published; and the sanction of that Government should be obtained when any deviation from the standard is considered desirable.

935. As regards regimental buildings for which no standard plans have been published, the approval of the Government of India to the proposed design must be obtained before the commencement of the work, even though its estimated cost is within the powers of sanction of the Local Government or Administration concerned.

936. All public works must be carried on as rapidly as is possible, with reference to the funds allotted and soundness of execution.

937. All interruptions of large works in progress should be immediately reported to the Superintending Engineer, the causes and probable duration of such interruptions being duly explained.

938. Before any work is begun, the Executive Engineer must see that the assistant or subordinate in charge has, for his guidance, fully detailed instructions and proper working drawings, and that he understands them.

939. While the assistant or subordinate in charge is bound to follow implicitly the instructions he may

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have received, and to exercise his judgment to the best of his ability, the Executive Engineer is not thereby relieved from being responsible for the proper execution of the work; he should therefore make inspections as frequently as possible and supply his subordinate officers with such detailed instructions as may from time to time be necessary.

940. Every member of the Engineer and Upper Subordinate establishment will, in addition to the prescribed measurement book (see para. 1111), keep a note-book in which will be entered daily any particulars with reference to the works in progress which may call for remark, such as the nature of the soil in which foundations are about to be commenced, the quality of materials delivered on the site of a work, or of the workmanship in a building.

941. Remarks may also be made in the note-book regarding the qualifications of subordinates, artificers, and others employed on the works, the satisfactory or unsatisfactory operations of Contractors, and in fact anything relating to the works in progress which should be brought to the notice of superior authority, either as being of general professional interest, or as requiring immediate notice or orders.

942. The dates of all inspections, with a list of the works, and a memorandum of the accounts inspected, with details on various points considered worthy of remarks, should also be given and these note-books must be considered as official records, to be produced whenever required by superior authority. They should be neatly and systematically kept and indexed.

943. For all important works an order-book should be opened and retained thereon. In this all instructions to the Executive subordinate or the Contractor, as the case may be, should be duly entered, with the replies opposite.

944. On receiving orders, or being authorised by any competent person to commence any work, the

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Executive Engineer may entertain the necessary temporary work establishment within the amount sanctioned, and subject to any general rules that the Local Government may see fit to lay down.

945. There is no restriction as to the classes of establishment whose pay may be charged to works, but the following conditions must be fulfilled before the pay can be so charged :—

- (1) The persons must be employed for the subordinate supervision or accounting for stores and labour.
- (2) They must be paid by the day or month, their employment ceasing with the cessation of the work.
- (3) The current and sanctioned rates must cover the charge for them.
- (4) The rate of pay must in no case be more than Rs. 250 per mensem.

NOTE.—The pay of draftsmen, and clerks other than “store” and “muster” clerks actually employed at the site of works, is not to be charged to works as “works establishment.”

946. Any other additional establishments required must be applied for through the Superintending Engineer, and duly sanctioned under the rules laid down in paras. 114, *et seq.*, before being entertained.

947. The execution of work generally by the department shall be suspended on Sunday, except in cases of actual necessity.

948. All land, the property of Government, should ordinarily be sold through the Revenue Department.

949. No work shall be commenced on land which has not been duly made over by the responsible Civil officers.

950. When land is required for public purposes, the officer of the Public Works Department should, in the first instance, consult the Chief Revenue officer of the district, and obtain from him the fullest possible information as to the probable cost of the land, per acre, or, otherwise, together with the value of buildings, etc., situated on the property, for which compensation will have to be paid. Upon the information thus obtained,

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an estimate should be framed by the Public Works officer and submitted for sanction.

951. When sanction to an estimate, framed as above directed, has been obtained, the Executive Engineer, or other Public Works officer concerned, should commit the matter to the Revenue officer who will take the necessary preliminary action for the appropriation of the land under the Land Acquisition Act, or for its acquisition by private negotiation, subject to the instructions which he may receive from the revenue authorities to whom he is subordinate. These instructions provide that if the estimate originally framed and sanctioned is likely, when the land comes to be acquired, to be materially exceeded, the Revenue officer shall refer the matter again to the Public Works officer to ascertain whether the object sought cannot be otherwise secured either by obtaining some other plot of land in lieu of that originally proposed for acquisition, or in some other manner. When such a reference is made, the officer of the Public Works Department should, in personal communication with the Revenue officer, consider the case, and if it is found impossible to obtain the land required without materially exceeding the original estimate, submit a revised estimate for sanction.

952. The arrangements between the officers of the department and the Revenue officers to determine what land to take up should, where practicable, be made without divulging the intentions of the Government, so as to admit of a private bargain being, if possible, made before any enhancement of prices has occurred.

~~953. No land, whether—~~ within cantonment limits,

No. 6.

Chapter IX, paragraph 953.—Cancel this paragraph and substitute the following :—

953. No land, whether—

(a) within cantonment limits

No. 43.

Chapter IX, paragraph 953, as modified by Standing Order No. 6 of 1901.—Add the following as a sub-paragraph to paragraph 953 :—

The opinion of the Local Government should invariably be obtained and recorded in all applications for permission to enter upon or occupy military lands for railway purposes.

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Civil Department of the State, until the sanction of the Government of India in the Military Department to the occupation or use of the land has first been obtained and communicated to the Lieutenant-General of the Command. All applications for the transfer of lands in cantonments to Civil departments, railways, etc., should be submitted to the Government of India in the Military Department for sanction, through the Lieutenant-General of the Command.

954. After the preliminary arrangements described in the preceding paragraphs have been duly carried out, the land will be taken up under the Act either by the Collector or by a special officer placed at the disposal of the Public Works Department and invested with the powers of a Collector under the Act. The procedure in the two cases, which is applicable also in the case of land taken up for Military Works, is described below :—

I.—Acquisition of land by special officers.

A.—The civil officer specially employed on the acquisition of land will be regarded as a Public Works disburser and placed in funds in the manner described in paras. 1633 and 1634, the expenditure being accounted for under the rules laid down in paras. 1631 to 1643.

B.—When an award is made under section 11 of the Act the officer shall have a statement prepared in Form No. 76A, showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Examiner of Public Works Accounts with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself enter the total of column 6 of the statement in words both in the original and copy. A subsidiary statement in Form No. 76 B, giving particulars regarding the acceptance, by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Examiner as soon as possible. If the subsidiary statement is not complete on the day that the award is made, the necessary entries in column 7 of Form No. 76A will be made in the Examiner's office on receipt of Form No. 76B.

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C.—In cases where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in Form No. 76C by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Examiner of Public Works Accounts. On receipt of this statement, the Examiner will proceed to check the entries in columns 1 to 4 with the original award by the officer.

D.—Any change in the apportionment of the officer's award made by a Court under section 30 of the Act, should also similarly be communicated to the Examiner for the necessary corrections in the award statement. And if under section 31 (3) of the Act it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

E.—In giving notice of the award under section 12 (2) and tendering payment under section 31 (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded to them, intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for reference to the Civil Court under section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid into the Treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in a Public Works Department Form 76G. The officer shall also give notice to the payees of such deposits, specifying the Treasury in which the deposits have been made. When the payees ultimately claim payment of sums placed on deposit, the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payment due in or near the village to which the payees belong in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

F.—In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in Form No. 76D

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or on a consolidated voucher in alternate Form No. 76E containing a reference to the item showing the amount due to that person in the statement prescribed in clause IB. The date of payment should also be noted on the voucher. The officer shall forward the separate receipts of the payees to the Examiner of Public Works Accounts with whom he is in account, when forwarding to him the account of the month in which the payments are made.

G.—All payments into Court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the Court, payable by order of the Court to credit of Civil Court Deposits. The cheques should be accompanied with receipts, in triplicate, in Form 76F duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Examiner of Public Works Accounts with the accounts of the month in which the payments are made. Payments of the amounts deposited shall be made under the rules for the payment of Civil Court Deposits.

H.—When a Court has awarded any compensation in excess of the officer's award, the further payment due, as entered in column 6 of the award statement in Form 76C, should be made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed, Form 76F being used with the necessary changes to give full particulars of the order of the Court.

I.—In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in paras. G and H above.

II.—Acquisition of land by Civil officers not specially employed for the work.

A.—When the land is taken up by the Collector or other Civil officer not specially employed for the work, such Collector or Civil officer is not a Public Works disburser, but draws money for payment due under his award from the Civil Treasury. Such Collector or Civil officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form 76A or 76C or in both, as the case may be, showing the amount due, and forward a copy thereof to the Examiner of

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Public Works Accounts concerned in the manner prescribed in clauses I B and I C. Additions and alterations in the award statement should also be communicated to the Examiner as prescribed in clause I D, and a subsidiary statement in Form 76B should if necessary be furnished as laid down in para. I B. The procedure laid down in clause I E. should also be observed by such Collector or Civil officer.

B.—In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form 76D or on a consolidated voucher in alternate Form 76E containing a reference to the particular entry in the award showing the amount due to the payee. These receipts will be the Treasury Officer's vouchers for the payments and shall be forwarded by him with the accounts of the month to the Accountant General of the province, who will in ordinary course forward them to the Examiner of Public Works Accounts. For payments into Civil Courts the procedure laid down in clauses I G and I H should be observed.

C.—The charges disbursed in the Civil Department will be adjusted by the Examiner of Accounts in the manner prescribed in para. 1647.

955. In cases in which compensation is granted in the shape of other land in exchange, or remission of revenue, as provided in section 31 (3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange, and the capitalized value of the abatement of Land Revenue should be charged against advances of funds made by that body for the acquisition of land.

956. The procedure in the case of land acquired by private negotiation should follow the lines laid down for acquisition of land under the Land Acquisition Act; the officer who settles the price, etc., should draw up the Form A prescribed for use in the case of an award, and this should be made the basis of the subsequent payments and audit

General rules.

957. When any new building is about to be commenced, or any alteration, addition or repairs executed to any building, due intimation of such intention must be given to the local head of the department, Military or Civil, concerned.

958. No religious edifice shall be destroyed or injured in the execution of works without the full and free consent of the persons interested in it, nor without the concurrence of the principal Civil or Political authority on the spot, unless under the orders of the Local Government within whose jurisdiction the edifice stands.—See also para. 1065.

959. As Military considerations of the highest importance may be involved in any change in through communication, all proposals for the removal of bridges or ferries, Imperial or Provincial, must invariably be submitted for the consideration and orders of the Government of India.

960. Executive Engineers should, as a rule, make their own arrangements for the supply of labour and materials, without having recourse to the Civil authorities.

961. When parties of Sappers and Miners are employed under Executive Engineers, the regimental discipline and internal economy of the detachment must not be interfered with. The men so employed will not use their service equipment, unless, under exceptional circumstances, Executive Engineers are unable to supply at once the requisite tools. Any tools required should, therefore, be supplied by the Executive Engineers, under the usual departmental rules, with the least possible delay. Huts will be furnished for the temporary shelter of the European Non-commissioned officers when required.

962. When military labour is employed by either the Military Works, or Public Works Department, the apportionment of the various charges incurred, between the Department employing the labour, and the Military

General rules.

Department will be regulated, by the following rules:—

Paragraph 962.—Cancel the existing paragraph and substitute the following:—

962. When military labour is employed by the Public Works Department or the Military Works Services, the Military Department shall bear all expenditure, both normal and abnormal, in connection with the employment of the troops on roads, railway or other public work, including that relating to the move of the troops to and from the site, and also any working pay that may be admissible to the troops under military regulations, and shall receive credit from the employing Department for the value of the work done, either in accordance with the terms of a contract entered into between the employing Department and the Officer Commanding the troops, or, where there is no special contract, at the ordinary contract rates prevailing in the district. Special contracts will, as a rule, only be entered into in cases of employment of bodies of troops on construction of railways, or other large Public Works.

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	Extra temporary establishments, or cost of disinfectants, implements, etc.	Military Works or Public Works Department.
7	Cost of tools— When supplied by Military or Public Works Department, and cost of special tools supplied by the Military Department (When the ordinary equipment of troops is used, 10 per cent. on the value will be charged against the Military or Public Works Department.)	Ditto ditto.
8	Cost of transport	Ditto ditto.
9	Cost of warm clothing	Ditto ditto.
10	Initial cost of latrines, when the construction of buildings of any kind is necessary	Ditto ditto.
11	Cost of movement of furlough men	Military Department.

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963. The management of convicts employed on public works must be arranged under such regulations as may be laid down by the Local Government concerned.

964. When it is necessary to bring labourers and artificers from a distance, they may be allowed wages for the number of days occupied in the journey to and from the site of the work, provided they join the work with proper despatch. At the discretion of the Executive Engineer *bonâ fide* travelling expenses may also be allowed to them.

965. All unusual losses in the manufacture of materials, and all important accidents in building, must, on their occurrence, be reported to the Superintending Engineer. Reports of serious accidents may also, at the discretion of the Executive Engineer, be sent direct to the Local Government, provided that a copy be sent to the Superintending Engineer.—See also para. 343.

966. In the execution of works, every care shall be taken that the safety and convenience of the public are duly attended to, and that all operations are carried on in such a manner as to interfere as little as possible with the traffic or ordinary pursuits of the people. Temporary roads and bridges should, when necessary, be provided; and the occupation of land, when practicable, be so timed as not to lead to the destruction of standing crops. Brick and lime-kilns must not be erected so close to the inhabited part of any town or cantonment as to be a nuisance.

967. Executive Engineers and other officers or subordinates in charge of works should furnish immediate information to the proper Civil authorities on the occasion of every serious accident; and in case of death on the spot, they should not allow the body to be removed till an enquiry has been held. Any instances of disregard of this order will incur the severe displeasure of Government.

General rules.

968. The employment of female labourers on works in the neighbourhood of soldiers' barracks should be avoided as far as possible. On this point special attention is invited to the correspondence referred to in Circular No. 7 P. W., dated 8th November 1897.

969. Carriage of any description, employed for purposes connected with public works, is as liable to be pressed for military purposes as carriage employed by private individuals.

970. Army transport, when not actually in use with the troops, can be obtained for State purposes on application to the General Officer Commanding a division or district at the following rates:—

<i>In time of war.</i>		
Per Camel	8 annas a day.	
„ Mule or bullock	7 „ „	
„ „ with cart	12 „ „	
<i>In peace times.</i>		
Elephants	}	any excess on actual cost of Rs. 50 per mensem.
Rs.		
Camel	10	per mensem.
Mules	8	„
Pack bullocks	7	„
Army transport cart with bullocks	19	„
Light carts with mules	12	„

Payments for the transport employed will be made on bills presented by the Transport officer.

971. In cases of urgency, to be forthwith reported to superior authority, the Superintending Engineer may authorize the commencement of periodical repairs in anticipation of the formal sanction of the estimate; but in such cases an approximate sum must be fixed, to the expenditure of which sanction is provisionally given, and the Executive Engineer will be responsible that the regular estimate is submitted at the earliest possible date.

General rules.

972. On the completion of a work on which the outlay has been recorded by sub-heads, and of which the total estimate has been exceeded by more than 5 per cent., a detailed completion report in form No. 45A or No. 45C must be submitted, giving a comparison and explanation of differences between the quantity, rate and cost of the work executed and the estimate, and mentioning the names of the Engineers and Subordinates by whom the work was supervised. But in the case of works on which the outlay has been recorded by sub-heads when the total estimate has not been exceeded by more than 5 per cent. and in the case of works on which the outlay has not been recorded by sub-heads, the report of completion may, unless specially ordered otherwise by the sanctioning authority, be submitted in a monthly statement (Form No. 45E), showing for one or a number of works the estimated amount, the outlay and the excess or saving, separate forms being used for Original Works and Repairs. In the case of petty works executed on requisitions (Form 8A) the completion certificate at foot takes the place of the completion report. The entries in completion reports must accord with the closing entries in the register of works.

973. The office of final record of completion report of the Public Works Department will be the office of—

- I.—The Secretary to Government in general cases.
- II.—The Engineer-in-Chief in State Railways.
- III.—The Superintending Engineer in the case of large Irrigation Works.

974. The completion report will be forwarded by the Executive Engineer to the Examiner of Accounts who, after verification of the figures, will transmit it to the Superintending Engineer of the circle. This officer, if he is the administrative head of the work, will retain the report, recording it in his office; if he is not, then after taking any action that may be necessary, he will forward it to the office in which it is to be finally recorded. Any Superintending Engineer, however,

General rules.

whose office is not the office of final record may, if he think fit, instruct the Examiner of Accounts to send the completion reports direct to the office of final record.

975. On the completion of a work executed for the Civil or Military Department, a completion certificate in Form No. 45B or No. 45D should be forwarded to the Civil or Military authority concerned for signature and return, when it will be attached to the completion report and submitted by the Executive Engineer as described in para. 972, together with drawings showing the work as constructed, as required by para. 976.

976. The completion report of every new work is to be accompanied by drawings showing the work as constructed.

977. With a view to the Survey Department being supplied with information regarding all new public works, to enable the map of India to be brought up to date, the following procedure is to be followed in regard to new lines of railway, canals, large irrigation channels and main lines of road :—

I.—When any such public work has been constructed, or section thereof has been opened, the index or record map, on whatever scale available (not less than one inch = one mile), provided it is from original surveys and not a mere eye sketch made on traces from the Survey of India maps, should be sent to the Survey of India office, Calcutta, and that department should take steps to have the material utilised by its own draftsmen. Index plans of the new lines of railway will be supplied to that department by the drawing office of the Secretary to the Government of India in the Public Works Department as soon as the lines have been inspected prior to opening. Those of canals, large irrigation channels and main lines of road by the respective Local Governments concerned.

II.—To ensure the material supplied being suitable for the purposes of the Survey Department, the topography adjoining the alignment, such as village sites,

 Civil Works—Imperial.

tri-junction boundary pillars, other permanent objects and the crossing of roads and streams, should be accurately shown, and it should be stated on the maps supplied if the information is derived from actual survey or otherwise.

III.—The index or record maps that are sent to the Survey Department should be treated with every care, and always returned as early as possible to the offices from which they have been received, so that the labour of making traces need not be resorted to.

Civil Works—Imperial.

978. The construction and repair of Imperial buildings, or works connected with the Civil Administration may be carried on either through the officers of Public Works or those of the Civil Department.

NO. 45.

Chapter IX, paragraph 979.—Insert the following as item (17 a) :—

(17 a). Buildings at Babugarh, used by the Civil Veterinary Department, North-Western Provinces and Oudh.

[No. 48—Vol. I—25-9-1901.]

NO. 46

(28) Economic and Art section, Indian Museum, Calcutta.

[No. 109—Vol. I—9-12-1902.]

(4) Salt—in Bengal, North-western Provinces and Oudh, Punjab, Madras and Bombay.

(5) Mint at Calcutta and Bombay.

(6) Currency—At Calcutta, Allahabad and Bombay.

(7) Viceregal residences and connected buildings (including Viceregal stables at Dehra Dun).

(8) Offices of the Government of India.

(9) Miscellaneous Government of India buildings at

Chapter IX, paragraph 979.—Insert the following as item (10 a).

(10 a). Trigonometrical Branch Office, Dehra Dun.

[No. 25—Vol. I—25-4-1901.]

Chapter IX, paragraph 979.—Insert the following as item 14(a) :—

14(a). Observatory buildings at Alibag.

[No. 127—Vol. I—16-5-1903.]

Chapter IX, paragraph 979.—Insert the following as item 14(b) :—

14(b) Observatory buildings at Colaba.

[No. 147—Vol. I—27-11-1903.]

(17) Rent of class C lands at Allahabad in the occupation of the East Indian Railway Company.

(20) Residency buildings at Baroda.

(21) Light-houses in Burma (special construction—see note).

(22) Civil buildings and roads in Waziristan, Malakand, and Mardan, etc., in Tochi Valley.

(23) Civil buildings and roads in Kurram Valley (Para Chinar, etc.)

(24) Civil buildings at Wana.

(25) Special Coal or Petroleum explorations.

(26) Dera Ismail Khan—Kushalgarh Road } Punjab.

(27) Dera Ghazi Khan—Loralai Road }

NOTE.—Light houses on the Burma Coast are Provincial. Special new works of this class are Imperial.

980. All important public buildings will be constructed and repaired by the Executive Engineer; but any such buildings may be repaired by the Civil Officers, whenever the Local Government may consider it convenient to direct such a course of proceeding.

981. The following officers have power to sanction expenditure for new works, additions, or repairs, within the undermentioned limits, subject to the conditions prescribed in paras. 982, *et seq.* :—

Board of Revenue, for the Opium Department	} Rs. 2,000	
Director General of Post Offices		} each work.
Director General of Telegraphs		
Commissioners of Customs	} Rs. 500	
Agents of Salt or Opium		} each work.
Residents and Chief Political officers, when not specifically vested with larger power		
* Mint Master		
Postmasters General		

*The Mint Master, Calcutta, is specially invested with powers to sanction estimates up to a limit of Rs. 2,500 in each case.

Civil Works - Imperial.

Chaplains, including R. C. Chaplains	} Rs. 50 each work.
Local head of any department not specifically named above	

982. The exercise of the powers conferred in para. 981 on Civil officers is to be confined to work properly belonging to the Public Works Department, and Executive Engineers must not be called upon to make up articles, or carry out work, the supply or execution of which belongs to other departments. The power of sanction is further limited to the supply of wants connected with the administration of the department of the sanctioning officer.

983. The actual execution of works, sanctioned under the powers conferred on Civil officers, must in every case be dependent on the necessary funds being placed at the disposal of sanctioning officer.

984. The requisite provision will be made annually in the Imperial budget for the amount to be allotted to the head of each department, and no transfer can be made from one service to another without the approval of the head of the department concerned, or a reference to the Government of India.—See also para. 1982.

985. The following procedure will be adopted in the case of new work or additions required by Civil authorities, the cost of which is not likely to exceed Rs. 200 :—

I.—The requisition will be made by the officer for whose convenience the work is required in P. W. D. Form No. 8A, which will be supplied by the department.

II.—The Executive Engineer, or an assistant or subordinate empowered by him to act in such cases, will record on the requisition his opinion as to what work is proper to be done, and give on the face of the requisition a rough estimate of the probable cost.

III.—The countersignature of the Civil authority, who under the rules given in the preceding paragraphs can sanction the work, to the requisition, will be sufficient authority for the execution of the work.

Civil Works—Imperial.

IV.—In case of the Civil officer not being satisfied with the report of the deputed subordinate of the department, he should refer to the Executive Engineer.

986. If the work be likely to cost more than Rs. 200, the following course must be observed :—

- I.—The work must be applied for or reported necessary by the local head of the department concerned.
- II.—A definite design and estimate, with a proper report and specification, must be prepared under the orders of the Executive Engineer and countersigned by him in token of approval.
- III.—The estimate will then be sent for countersignature by the local head of the department who applied for the execution of the work; and if it does not exceed Rs. 500, it will be sent by the Executive Engineer, after countersignature, to the Superintending Engineer with a report of the intended commencement of the work.
- IV.—Should the estimate exceed Rs. 500, and yet be within the sanctioning power of the local head of the department under para. 981, and also within the sanctioning power of the Superintending Engineer, under para. 311, it will be sent to the Superintending Engineer for sanction before the work is commenced.
- V.—In all other cases it will be forwarded through the Superintending Engineer for the sanction of the Local Government.

987. The procedure to be followed in case of repairs is as follows :—

- I.—The requisition will be made by the Civil officer concerned in P. W. D. Form No. 8A.
- II.—On receiving the requisition, the Executive Engineer will first satisfy himself of the propriety of the work, and that there is sufficient provision in the budget grant under the proper sub-head of Repairs.
- III.—The Executive Engineer may then order the immediate execution of the work, provided that its estimated cost does not exceed Rs. 200.

Civil Works—Imperial.

IV.—Should the budget grant under the particular sub-head be insufficient to meet the outlay, reference must be made to the Superintending Engineer.

V.—When the approximate estimate exceeds Rs. 200, a detailed estimate must be framed and submitted for sanction to the Superintending Engineer.

988. The Executive Engineer will submit to the Superintending Engineer a monthly list of petty works and repairs sanctioned by himself or other authorities.

989. The Superintending Engineer will send up to the Chief Engineer, with such remarks as may be necessary, a monthly list, in P. W. D. Form No. 48, of all works sanctioned under the foregoing rules.

990. Nothing in these rules is to be construed into a permission to officers to carry out in portions any system of works or alterations of which the cost in the aggregate would exceed what they are thus empowered to sanction.

991. The Executive Engineer must in each case exercise his judgment on the demand made, giving all proper weight to the opinions of the officers of the departments concerned; but it his duty to oppose any application of the funds at his disposal to works of the real necessity for which he is not satisfied; and in every case in which he thinks that he cannot properly carry out a work called for by a duly constituted authority, he should explain his objections personally to the officer concerned, and if he fail to convince him, he should refer the matter for the orders of the Superintending Engineer. At the same time he is responsible that such references are not made unnecessarily.

992. The Superintending Engineer may, if he deem it necessary, direct the Executive Engineer to suspend the commencement or progress of any work pending the orders of the Local Government.

993. Requisitions in the Native languages, being liable to be misunderstood or neglected, should be avoided as much as possible in dealing with the

Opium Department buildings.

European officers of the department. The responsibility of delay arising from want of attention to this rule on the part of the Civil officers must rest with them.

994. A Civil officer in charge of a department may call upon the Executive Engineer to report on any proposal for additions or alterations to the buildings in his use, and to state roughly the probable cost; but Executive Engineers cannot be required, except by their departmental superiors, to prepare detailed drawings and estimates of projects which they consider likely to cost a sum greater than that which can be sanctioned by the head of the department concerned, or those, however small their probable cost, in the necessity for which they do not concur.

995. Civil officers are required to fill up and sign all authorised forms of requisition, completion report or other voucher that may be required by the Executive Engineer, in consequence of the execution of any work on their application or order.

996. The countersignature of a Civil officer merely implies that he has satisfied himself to the best of his ability that the work has been done properly, and involves no further responsibility. Where the countersigning officer objects to any of the statements in the paper presented to him, he should still sign it, adding any remarks he may think proper; but it must be borne in mind that in making remarks which are unnecessary or irrelevant he may occasion much trouble and delay.

Civil Works—Provincial.

997. Local Governments are competent to authorise the execution of Provincial Works by Civil officers in cases in which they may deem such a course to be desirable, and to lay down rules limiting their powers of sanction and regulating the manner in which the works are to be executed.

Opium Department buildings.

998. The execution of works, or repairs of any buildings of the Opium Department that may be

Forest Department buildings.

required to be carried out by the Public Works Department, will follow the procedure prescribed for all other Civil buildings.

999. On the requisition of the Opium officers, or on the orders of the Local Government concerned, the estimates for "*Original Works*" or "*Repairs*" will be framed by Executive Engineers, and submitted for sanction in the usual manner; the provision for such outlay will be met in the ordinary way by an entry in the Public Works budget estimate of the province.

1000. All original buildings for the Opium Department provided for in the Public Works budget shall be executed by Public Works agency.

1001. Repairs to other than temporary works will be executed by the Public Works Department, it being understood that the general rule under which the Civil Departments carry out petty repairs themselves applies to the Opium Department.

1002. A general control over the prosecution of all building operations required for the Opium Department will be exercised by the Government of Bengal, under such subsidiary rules as that Government may lay down for guidance.

1003. The Local Governments of provinces in which Opium operations are carried out beyond the province of Bengal, will furnish the Government of Bengal with all such returns or statements of the progress of, and expenditure estimated for, or actually incurred on, Opium buildings or repairs as may, from time to time, be desired.

Forest Department buildings.

1004. The expenditure on Forest Public Works executed by Public Works agency will be recorded in the estimates and accounts of the Public Works Department. The outlay will be treated as Provincial in those provinces to which the Provincial service arrangements apply, and as Imperial in other provinces.

Post Office and Telegraph Departments.

1005. All buildings and works to be executed by the Forest staff without the assistance of the Public Works Department will be provided for in the estimates of the Forest Department.

Salt Department buildings.

1006. The expenditure on construction or repair of such Salt Department works as may be made over to the Public Works Department for execution will be recorded in the estimates and accounts of the Public Works Department. All works carried out by the agency of the Salt Department will be provided for in the estimates of the Salt Department and charged accordingly. The transfer of works from the Salt to the Public Works Department, or *vice versâ*, will carry with it the necessary transfer of grants from the estimates of the transferring department.

Post Office and Telegraph Departments.

1007. These departments shall make over charge formally to the Public Works Department of all those buildings or works which, for any reason it may be thought desirable by the Director General, the Public Works officers should maintain; such buildings shall then be repaired by the Public Works officers.

1008. The Director General and the local heads of the Post Office and Telegraph Departments have authority to call upon the department at any time for the execution of necessary repairs, etc. Such calls shall be acted upon by the Executive Engineer if he concurs in their propriety, otherwise the matter shall be referred to the Superintending Engineer.

Chapter XIII, paragraph 1909.—In the fifth line, for the words, a Productive Public Work, substitute, a Productive or Protective Public Work, and for the last sentence, substitute, No interest will be calculated on Minor Irrigation and Navigation Works.

Paragraph 1910.—Substitute the following for the last sentence:—

Interest should be calculated at the rate of 4 per cent. per annum on the outlay up to the 31st March 1900; on outlay subsequent to that date interest will be charged at $3\frac{3}{4}$ per cent. per annum, and will be calculated on the outlay to the end of the previous year, plus half the outlay of the year itself.

Paragraph 1911.—In the fourth line for, 4 per cent., substitute, $3\frac{3}{4}$ per cent.

Contribution works.

1010. Expenditure by Public Works officers on Postal and Telegraph works will be dealt with solely by the department of Public Works, unless an excess above the sanctioned estimate arises which is beyond the powers of the Examiner to pass, in which case the opinion of the Director General will be taken as to the necessity for the overcharge, in addition to the opinion of the superior Public Works officers.

NO. 115:

Chapter IX, paragraph 1011.—Add the following as a note to this paragraph :—

NOTE.—Local Governments may, however, delegate the power to undertake contribution works to Chief, Superintending and Executive Engineers, subject to such limitations and restrictions as they consider suitable.

[No. 119—Vol. I—11-2-1902]
the Empire;

(b) contributions from the public.

But in each case the definite sanction of the Local Government is necessary before the work is put in hand.

1012. Where a work is to be carried out partly from funds provided in the estimates of the department and partly from funds of the foregoing nature, the contribution will be considered as lump sum in addition to the Government grant, and the work executed in strict accordance with the procedure laid down for public works.

1013. The realisation of contributions for churches is governed by distinct rules—(*Vide* Part IV, Rule XXI of Ecclesiastical rules, Appendix 10). In other cases the contribution should be realized before any liability is incurred on account of the work. The contribution should be paid into treasury to the credit of the Public Works Department in whose accounts it should be credited to “Deposits.” In cases where the Local Government is satisfied that the money will be forthcoming when required, it may authorize the recovery from the contributor by suitable instalments on fixed dates.

Contribution works.

No interest will be allowed on sums deposited as private contributions for Public Works.

1014. In a case where the department undertakes to design and construct a work wholly from the sources alluded to in para. 1011, such as a town hall or reservoir for a Municipality, or a school or hospital for which funds have been raised by subscription, or where the department is entrusted with the construction of a church for which the funds have been provided and are administered under the conditions stated in rule XXI (b) of the Ecclesiastical rules referred to in para. 1013, the following rules will be observed :—

- I.—The design and estimate will, in the first instance, be drawn up in communication with the parties administering the funds, and must be submitted for the approval of such higher local departmental authority as the extent of the estimate would require in the case of an ordinary public work; but no reference to the Government of India is required saving that when the estimate exceeds the limit up to which the Local Government concerned can sanction expenditure from public funds, an abstract of the estimate must be sent to the Government of India for information.
- II.—Provision must be made to cover the cost of establishment and tools and plant at the established percentages laid down for the province concerned, no reduction being made except with the sanction previously obtained of the Government of India in case of Imperial establishment, or of the Local Government concerned where the establishment is Provincial.
- III.—Prior to the work being put in hand, a written approval to the estimate and design must be obtained from the authority administering the funds from which the amount deposited was obtained, and an acknowledgment procured to the effect that in undertaking the work the department does not accept responsibility for unavoidable and reasonable excesses, such as would be caused by a rise in the price of labour or materials, by authorized alterations in design, loss by fire or theft, or

Contribution works.

by other causes which could not be foreseen at the time the estimate was prepared. Any alteration in design must be similarly dealt with.

IV.—The necessary funds for the prosecution of the work must be realized and paid into the Government treasury either in a lump sum or in such instalments and by such dates as the Local Government shall decide in each case. All amounts so realized must be credited to "Deposits" in the accounts of the department. No advance of Government money for such purpose will be permitted, and, in a case where the money is paid by instalments, Government will not be responsible for any increase in cost, or damage to the uncompleted work caused by a temporary stoppage of the work pending receipt of further instalments.

V.—It will be the duty of the officer in charge of the work to bring *at once* to the notice of his superiors and of the local body or individuals any anticipated excesses over estimate; as well as to provide the fullest information in connection with the progress of expenditure, so that no responsibility may attach to Government in the event of the work having to be stopped for want of funds.

VI.—The expenditure on the work will be accounted for under "Deposits" in strict accordance with Public Works procedure, and the Examiner will report monthly to the administrators of the funds, immediately after the audit of the divisional accounts, the outlay to date upon the work against the amount of estimate and deposit.

VII.—Local Governments undertaking such works should satisfy themselves that the extent to which the Government is responsible in regard to the execution of the work is thoroughly understood both by the parties for whom the work is to be constructed and by the Executive officers to whom its construction is to be entrusted.

VIII.—Where the work is of magnitude, or there are any special circumstances which seem to render such a course desirable, an agreement should be drawn up under legal advice.

1015. It must be distinctly understood that contributions on account of one work can under no circum-

 Sanitary rules on extensive works.

stances to be utilised in meeting outlay on account of another work, the contributions to which may be in arrears.

Local Loan Works.

1016. In cases where works are executed from Local loans by officers of the Public Works Department, a regular grant should, after reference to the Civil authorities to ascertain the limit of funds available, be assigned for each year to the disbursing officer and advised to the Examiner. The outlay against the loans should be charged monthly to the Civil Department for adjustment. The outlay against Local loans should be regulated in the same way as outlay from Imperial or Provincial funds, and the Examiner will report all cases in which such outlay is incurred without a regularly sanctioned grant, or in which the outlay is, or is likely to be, in excess of such grant.

Cemeteries and Churches.

1017. The rules for the following are given in Appendix 10:—

- a.—The care and use of Government cemeteries throughout India except those in the presidency town of the diocese of Calcutta.
- b.—The levy and expenditure of fees on graves and monuments in cemeteries and churches throughout India.
- c.—The levy of other ecclesiastical fees.
- d.—The regulation of grants for the building of churches, compensation for accommodation for soldiers in chapels neither belonging to, nor rented by, Government, and for the supply of church furniture.

Sanitary rules on extensive works.

1018. Each Local Government will cause a set of special rules to be drawn up, with the object of preventing outbreaks of disease, and arresting and alleviating the intensity of epidemics, in general accordance with the following paragraphs. Copies of these

Sanitary rules on extensive works.

rules and of any alterations in them should be forwarded to the Government of India for information.

1019. The great requisites for preserving the health of the work-people may be conveniently considered under the following four heads, *viz.*, of *shelter, food, water* and *conservancy*. The measures which should be adopted on the actual appearance of disease, and specially of any disease likely to assume an epidemic form, will be separately discussed.

1020. Huts of bamboos and grass can be constructed at little expense in most parts of the country, and they will be sufficient for the accommodation of the work-people.

1021. In erecting them, it is of great importance to select a good site. High ground removed from jungle, but well provided with trees, ought to be chosen wherever it is available. The neighbourhood of rank jungle-grass or weeds, is particularly to be avoided.

1022. The huts themselves should be raised on an earthen plinth of 2 feet, and with open spaces of at least 10 yards between different rows. When a good natural site cannot be procured, the drainage should be particularly attended to. Whenever, owing to unavoidable circumstances, the huts occupy a situation in a low, swampy or otherwise unhealthy situation, the sides should be carefully *leaped* or thinly plastered with mud so as to exclude the night air, and in such circumstances it will also be advisable that the people should sleep on raised cots or *machans*.

1023. It is very important that there should be no overcrowding; each person should be allowed at least 50 superficial feet, and care should be taken to see that the huts are kept clean and in good order.

1024. As regards food, in most parts of India no difficulty will be experienced in providing a good and sufficient supply. No special arrangements will be necessary in places where the work-people can draw their supplies from a neighbouring market without any

Sanitary rules on extensive works.

difficulty. Wherever no such facilities exist, it will be advisable to organise a bazaar, and to see that the food provided is proper, both as regards quantity and quality. In this respect, it is of importance also to secure a sufficient variety, and, in addition to the ordinary staple articles of atta, rice, dhall, ghee, and condiments, such valuable additions to diet as goats, fowls, and vegetables, should not be omitted.

1025. Good and pure drinking water is of hardly less consequence than good food. Well water is generally to be preferred, as being more free from impurities. The wells should be sunk in such a situation as will prevent their being contaminated by sewage. They should be reserved for supplying drinking water, and no person should be allowed to bathe over, or even near, them. Where the water is drawn from tanks, similar precautions should be adopted. The tank should be kept for supplying drinking water, and no persons should be allowed to wash either their bodies or their clothes in it.

1026. General cleanliness of the lines and their vicinity should be enforced. As the encampment will probably be constantly moving with the progress of the works, it is not advisable to establish regular latrines. Under the circumstances, the trench system is most suitable. Every morning one or more fresh trenches should be dug, according to the number of people to be provided for. They should not be deeper than one foot, and should be covered in daily. In selecting a place for these trenches, it is indispensable that they should be removed as far as possible, consistent with convenience, from the water-supply. The system has no other danger than contamination of the water, and it can be effectively carried out at very little expense.

1027. The precautions referred to in the foregoing paragraphs, if carefully attended to, are calculated to secure the health of the people employed. The following measures should be adopted in the event of sickness appearing among them.

Sanitary rules on extensive works.

1028. Wherever any large body of coolies is collected together, it will be advisable to appoint a Native Doctor, and provide a small hospital. In most cases, a central establishment will be sufficient for several miles of work. The hospital should be reserved for treating accidents and cases of a trifling nature, in which complete recovery may be soon expected. As a rule, it will be better to transfer the sick suffering from more severe illness to the neighbouring station, where they can be looked after in the dispensary.

1029. These remarks apply more particularly to ordinary cases of sickness. Those diseases which are liable to become epidemic require separate attention. Under this head there are only three which need be considered. They are small-pox, cholera, and contagious fever.

1030. Small-pox is rarely epidemic among adult natives. On the appearance of any case, no matter how slight, the patient should at once be removed to a small-pox hospital, if one exists in the neighbouring station. If there is no special hospital for the reception of such cases, the sick man must be isolated in a separate hut, well removed from the rest of the people, and all communication between it and the camp must, as far as possible, be cut off. On his becoming convalescent, he should be provided with new clothes, and sent to his home; on convalescence or death, his clothing and all other infected articles ought to be destroyed.

Chapter IX. paragraph 1031—Insert the following at end of paragraph:—

Suggestions for the prevention of the spread of cholera on engineering works are contained in Government of India, Public Works Department, Circular No. 1 P. W., dated 14th August 1903, and in Technical Paper No. 151 of the series issued by the Director of Railway Construction, which can be obtained by application direct to the Superintendent, Government Printing, India.

portion of

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which has been attacked should be vacated without delay, and if the attack has not been limited to any particular locality, it will be advisable to remove the whole of the people elsewhere. A move of even one or two miles often suffices.

1032. Contagious fever in the Upper Provinces ought not to be neglected. Great and rapid prostration attended with jaundice ought always to excite suspicion and call for great care. On the occurrence of such a case the patient should at once be isolated, and every precautions taken by preventing communication with the sick person, and by the use of disinfectants to prevent its spread. On the appearance of any contagious fever, a change of ground for the whole body of the workmen is very desirable.

1033. Officers of the department ordering the destruction of property, as calculated to cause infection, will be held responsible for the loss occasioned, in the event of its being proved on enquiry that such destruction was not absolutely necessary, but that purification would have sufficed. The rules for the purification of bedding and clothing are given in Appendix 12.

1034. The question of medical supervision has already been incidentally alluded to. It will be advisable, as has been already stated, that a Native Doctor, with a small hospital, should be attached to each large gang, or set of gangs, of work-people. It is also necessary that he should be under supervision. Whenever circumstances admit of it, the camp should be frequently visited by the Civil Surgeon of the district. Even when distant from his head-quarters, it is very desirable that he should pay at least one visit in the month to ascertain that the Native Doctor is carrying on his duties properly, and also to satisfy himself that the sanitary arrangements are good. A weekly report should be submitted by the Native Doctor to the Civil Surgeon. He would thus be informed of what was going on, and on the occurrence of any emergency his

Famine relief works.

services would always be available when called for by the Engineer in charge.

1035. It is the duty of Superintending Engineers to see that the general orders on the subject of health are duly carried out.

1036. Any reasonable outlay for such temporary cover as may be needed for bodies of work-people of considerable magnitude; and the marking out, clearing, and draining of their temporary stations; also for entertaining some small temporary establishment to look after the latrines, one or two policemen, and hospital establishments, may be authorized by Local Governments, as forming part of the contingent outlay on the work under execution.

Famine Relief Works.

1037. All expenditure on Public Works undertaken in consequence of famine and under the control and management of officers of the Public Works Department should be recorded in the accounts of the Public Works Department in accordance with the following rules:—

I.—Public Works undertaken in consequence of the occurrence of famine, but not directly for the employment of famine-stricken people, and not therefore treated as relief works, will be classified in the accounts as ordinary public works are classified; **save that any expenditure in excess of normal rates incurred in consequence of the employment for relief purposes of unskilled and unprofitable labour, will be transferred to the head "33—Famine Relief" during the year in which the expenditure was incurred. This transfer of expenditure should as far as possible be carried out month by month, so that the total up to date charged during the year to "33—Famine Relief" through the agency of the Public Works Department may be fully and accurately exhibited.**

II.—Public Works expenditure which is undertaken directly for the relief of famine and controlled and

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managed under the conditions applicable to famine relief works will be charged to "33—Famine Relief," whether the work is or is not one which would have at some time or other to be undertaken

No. 61.

Paragraph 1037, Rule III.—Cancel existing Rule III and substitute the following :—

III. Rule II is subject to one qualification—if famine labour is employed on a revenue producing work in respect of which a Capital Account is kept (whether within or without the Revenue Accounts of the Government), and if the work carried out by this agency would probably have been proposed *sooner or later*, not for the sake of employing famine labour, but as an essential part of or as a desirable extension or improvement of the work, the value of the work done reckoned at ordinary rates should eventually be recorded under the ordinary head of account, and the excess only under "Famine Relief."

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and Plant.

3. Railway survey expenditure.

4. Land charges.

service needs

and not under

Famine Relief

NOTE.—In the case of famine relief works carried out by officers of the Public Works Department and chargeable to Incorporated Local Funds, percentage charges for Establishment and Tools and Plant need not be made.

VI.—The cost of establishment specially entertained for famine relief works and wholly employed on such works and the cost of tools and plant specially purchased and used on relief works should, however, be debited to the head "Famine Relief."

(i) In the case of an officer other than an officer in military employ proper, *vide* para. 1038, already in the service of Government, the principle to be followed is to charge pay and travelling allowance to the ordinary head when he is merely an addition to an existing establishment which requires strengthening owing to famine work; but when he is detached altogether from his own regular duties and is employed exclusively on famine relief work, his pay and travelling allowance are chargeable to "33—Famine Relief."

Famine relief works.

- (ii) Extra establishment specially entertained for and wholly employed on the construction of famine relief works should be charged to "33—Famine Relief."

NOTE.—Additions to the Clerical and Accounts Establishment of an existing office even though wholly employed in connection with famine relief works, should be charged to the ordinary head.

- (iii) Temporary establishment entertained to replace the regular establishment, employed partly or wholly on famine relief work, should be regarded merely as an addition to the regular establishment and should be charged to the ordinary head.
- (iv) In all cases falling under sub-clauses (i) to (iii) above travelling allowance to and from the work and also while engaged on the work is debitable to the same head as that to which the salary of the official is charged.

1038. When a Military Commissioned, Non-Commissioned and Warrant Officer and Soldier is employed on famine duty in the Civil Department, the Account Officer of the Military or the Military Works Department shall report to the Civil Accountant General or Comptroller concerned the military or departmental pay and allowances to which the officer is from time to time entitled; and the Treasury Officer of the district in which the officer is employed shall then disburse to the officer the full amount admissible to him, consisting of (1) the pay and allowances certified as admissible by the Military or Military Works Account Officer, (2) the additional pay or allowances such as deputation and travelling allowances which the officer would not have received but for his employment on famine duty. The former will be passed on by the Civil Account Officer to the Military or the Military Works Account Officer concerned for audit and adjustment, while the latter will be adjusted by the Civil Account Officer as a final civil charge under the head "33—Famine Relief."

In the same way, when such officers are employed on famine duty under the Public Works Department, the Military or Military Works Accounts Office should

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inform the Public Works Examiner as to the officer's pay and allowances, and the Examiner will arrange to disburse the whole of the pay and allowances admissible, adjusting the portion debitable to the head "33—Famine Relief" in his accounts, and passing on the remainder to the Military or Military Works Department, as the case may be.

Any additional charges actually incurred in the Military or Military Works Department in consequence of the absence of an officer on famine duty in the Civil or the Public Works Department should be passed on by the Military or Military Works Accounts Department to the Civil or Public Works Accounts Officer, as the case may be, for adjustment under the head "33—Famine Relief."

1039. The expenditure on works connected with Railways, Irrigation and Civil Works debited to the head Famine Relief will be classified under the detailed heads prescribed for such work in Appendix 22.

In the case of Provinces to which the Provincial arrangements apply, the expenditure on Famine Relief will, unless ordered otherwise, be met from Provincial and Local Funds.

1040. The rules for maintaining a programme of relief works are incorporated in Provincial famine codes, and it is the duty of every Superintending and Executive Engineer to see that these rules are duly observed.

Chapter X.—Public Buildings.

	PARA.		PARA.
GENERAL RULES	1041	RESIDENCES FOR GOVERNMENT	
PURCHASE AND SALE OF BUILDINGS	1055	OFFICIALS	1063
HIRE OF BUILDINGS	1058	RENT RULES FOR GOVERNMENT	
RENT OF BUILDINGS	1059	BUILDINGS USED AS RESIDENCES	1069
USE OF GOVERNMENT BUILDINGS BY VOLUNTEERS			1079

General Rules.

1041. All public buildings are classified as “Imperial” or “Provincial”; the rules given in this chapter apply to both classes.

1042. Every building constructed by the Executive Engineer will be provided with all necessary fixtures, including record-racks, shelves, punkhas, etc. The repair of these fixtures, punkhas, etc., when carried out by the Public Works Department, will be charged to the annual repair estimates of the buildings, but all petty repairs of doors and windows, including the replacement of broken glass, will be charged in the contingent bill of the officer occupying the buildings, except when required as part of a general repair.

1043. The officer in charge of each building should make some person of his establishment answerable for its general condition, including the glass in each room, and fixtures; as also for keeping a watch on the attacks of white ants, giving strict attention to the cleanliness of the interior, and neatness of the exterior, and surroundings, etc. Charges for such items may be made by the officer concerned in his contingent bill.

1044. The Executive Engineer will not supply nor repair furniture, screens, purdahs, or tatties; nor will he perform any of the duties specified above as devolving on the departmental officer in charge. Furniture for *new* offices may, however, be supplied by the Executive Engineer, and charged in his accounts, provided

General rules.

such furniture is specially ordered by the Local Government concerned to be included in the estimates of such offices. This exception does not apply to the case of furniture for travellers' rest-houses or staging bungalows, the charges for which must be dealt with in the manner laid down in para. 1967. In the case of circuit houses and Public Works inspection bungalows, the furniture should be supplied at the cost of the department concerned.

1045. In case of buildings and works borne on the returns of this department, the Executive Engineer will be held responsible that plans of such buildings are corrected from time to time, and the details furnished, on demand, to the Chief Engineer and the head of the department immediately concerned.

1046. All buildings and monuments of historical or architectural interest should be carefully attended to as a matter of duty, and Executive and Superintending Engineers should keep Government fully informed as to their condition.—See also paras. 318 and 319.

1047. Every public building in the charge of the department shall be marked and numbered in such manner as the Local Government may direct, to indicate its character, whether Imperial, Provincial or Local. The corresponding number will be entered in the registers kept in the offices of the Superintending and Executive Engineers.—See also Army Regulations, India, Vol. XII, as regards Military buildings.

1048. Every public building shall be carefully examined at least once in each year by the Executive Engineer of the division, and also, if possible, by the Superintending Engineer; and these officers shall note their remarks as to the general condition of the building on the next completion report of repairs which may pass through their hands. If circumstances require it, the report should be brought under the notice of the Local Government. See also paras. 288 and 317.

General rules.

1049. As a theatre is peculiarly liable to fire, no Government building in which stores or other Government property are kept should be used for theatrical purposes.

1050. Insurances of Government buildings are not to be effected.

1051. The rules for the care and use of Government cemeteries throughout India, except those in the presidency towns of the Diocese of Calcutta, are given in Appendix 10.

1052. Rules for the supply and repair of furniture for Government houses and residences, other than the Viceregal residences, are given in Appendix 11. The transactions pertaining to the furniture fund, formed under the operations of these rules, will be credited or debited to the deposit account in the books of this department.

1053. The actual care and custody of the furniture purchased from public funds should be in the hands of one of the officials attached to the Government house or Residency, but it will be the duty of the Executive Engineer to keep up a register of the furniture belonging to the State, and to have a periodical stock-taking. The official in whose custody the articles are placed should intimate to the Executive Engineer all cases of damage or destruction to the property.

1054. Municipal taxes on Public Works buildings other than Military (see Army Regulations, India, Volume XII), or State Railway buildings or buildings occupied as residences, are payable by the Department occupying them and are debitable to that Department. In the case of buildings occupied as residences such taxes should be paid by the tenant during the term of his occupancy if this is the local rule or custom, even though he be entitled to quarters rent-free. If by local rule or custom the tax is chargeable to the owner it will be payable by Government and will be ordinarily

Purchase and sale of buildings.

adjusted as part of the cost of maintenance [see paragraph 1068, Rule I, clause (e) (ii)].

NOTE 1.—In any case in which a lump sum is paid as tax for all Government buildings, or for a number of Government buildings in a Municipality, it shall, provided the buildings are in the occupation of more than one department of Government, be paid in the Civil Department.

Chapter X.—Add the following to paragraph 1054 and insert before Note 1.

The responsibility for the acceptance of the assessment rests with the Executive Engineer in charge of the building, and, on the Executive Engineer concerned recording his acceptance, the payment will be arranged for by the department concerned. If the assessment appears unduly high, proceedings should be taken to obtain redress under the ordinary Municipal Law and recourse should not ordinarily be had to the special provisions of Act XI of 1881. In the case of State Railway buildings, such taxes will be borne by the railway. No Municipal taxes are leviable on public buildings situated in cantonments.

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from Imperial funds, the book value of which is less than Rs. 1,000, can be sold or dismantled without the sanction, previously obtained, of the Government of India.

Permanent public buildings constructed from Imperial funds, of which the book value is less than Rs. 1,000, and all public buildings, whatever their book value, constructed from Provincial funds, may be sold or dismantled under the orders of the Local Government.

Temporary buildings erected during the construction of a work may, under the sanction, previously obtained, of the Superintending Engineer, be sold or dismantled on the completion of the work or when the purpose for which they were erected has been served. It is the duty of the Executive Engineer to report

Rent of buildings.

when, in his opinion, any building or other property of Government in his charge ought to be sold or dismantled.

This rule does not apply to military buildings, regarding which see Army Regulations, India, Vol. XII, para. 195.

NOTE.—The rules for the sale or dismantlement of buildings on open State Railways are laid down in Public Works Department Code, Volume IV, Chapter III, para. 236A.

Hire of Buildings.

1058. Excepting in the case of buildings required for the accommodation of troops, etc. (See Army Regulations, India, Vol. XII), and for buildings required for the use of the department, Executive Engineers shall in no case disburse the rent of hired premises unless ordered to do so by the Local Government concerned.

Rent of Buildings.

1059. It is the duty of the Executive Engineer to endeavour to get tenants for public buildings not immediately required for Government use. They should generally be let from month to month, but a lease may be given with the Chief Engineer's sanction. A clause in the agreement should be added when necessary to enable the Executive Engineer to terminate the lease at short notice in case the building is required by Government.

1060. Public buildings let to private individuals shall not be altered or enlarged at Government expense to suit the tenant, and persons occupying public buildings on rent are prohibited from making any alterations, even at their own expense, unless with the express concurrence of the Executive Engineer. The fact of any additions or alterations being made by the tenant confers no right of ownership on him, nor can the fact of the occupant having made additions or alterations at his own expense be considered as giving him any claim to a set-off against, or diminution of,

 Residences for Government officials.

rent. These conditions should be entered in the agreement or lease.

1061. No public building under charge of the Executive Engineer may be occupied as a private residence without his consent, unless under the orders of his departmental superiors, or of the Local Government.

1062. On no account is any church, chapel, mosque, temple, tomb, or other building devoted to religious uses to be occupied as a dwelling-house, or for any other purpose, without the consent of the persons interested, and the sanction of the principal Civil or Political authority on the spot.—See also para. 958.

Residences for Government officials.

1063. No houses should be built or purchased by Local Governments as residences for public servants, except in the following cases :—

- (i) When it is the recognized duty or established custom of the Government to provide quarters at Government expense ;
- (ii) When it is necessary on public grounds for the officer to reside on, or close to, the premises in which his duties have to be performed, such as a jail, a police thannah, a school, a factory, a mint, etc.
- (iii) When it is necessary to provide residences in parts of the country where no civil station or cantonment exists, and where a lengthened term of residence would render camp accommodation unsuitable, *e.g.*, buildings along lines of roads, railways or canals, for the housing of officials employed on their construction or maintenance.
- (iv) When it is shown to the satisfaction of the Local Government that suitable house accommodation for officers whose appointments are permanent in respect of locality is not available in a civil station or cantonment already in existence, or is available only under circumstances which will be likely to place such officers in an undesirable position in relation to house proprietors; provided that the cost of constructing or purchasing the building if chargeable to Imperial funds, shall not exceed Rs. 10,000, exclusive of charges on account of Establishment and Tools and Plant.

Residences for Government officials.

1064. Proposals to construct or purchase residences for officials in all cases which are not provided for in para. 1063, or in which the Local Governments have doubts as to the operation of that paragraph, should be submitted to the Government of India for orders.

1065. Before sanctioning or recommending proposals for the construction or purchase of a residence for a Government official, the Local Government should consider whether the requisite accommodation cannot be more conveniently provided by taking an existing building on lease for such a term and on such conditions as may be appropriate. No such lease should be entered into without the express sanction of the Local Government, which must be accorded subject to the condition that the present and future incumbents of the appointment held by the official for whose accommodation the building is leased shall be required during the term of the lease to occupy the house and to pay such rent as may be prescribed under the rules in para. 1068.

After clause IV of paragraph 1066, Chapter X, insert the following as a note :—

NOTE.—The references to the Government of India required by clauses II and IV of this paragraph need not be made when the estimated capital cost of the building, or the capital cost with the additions proposed, does not exceed Rs. 5,000, when the proposed expenditure will be met from Provincial funds, or Rs. 2,500 when it will be met from Imperial Funds.

[No. 114—Vol. I—10-1-1903.]

ance, if any, of the official who will usually occupy it.

II.—Any Local Government or Administration wishing to build or purchase a house, with regard to which the condition of rule I as to the rent cannot be fulfilled, must, irrespective of the fund from which the cost of the building is met, obtain the special sanction of the Government of India before construction is commenced, or the purchase concluded.

Rent rules for Government buildings used as residences.

III.—Sanctions accorded by the Supreme Government or by Local Governments and Administrations, as the case may be, to the construction or purchase of houses as residences for Government officials not entitled to be provided with rent-free quarters are, in all cases, subject to the conditions that the present and future incumbents of the appointments are required to pay such rent as may be prescribed under the rules in para. 1068.

IV.—As regards subsequent outlay on additions to, or improvements of, residential buildings, the cost of which is properly chargeable to the Government

Chapter X, paragraph 1066.—Add the words “or unit, where two or more sets of quarters are provided in the same building” after the word “building” in the third line of the note after clause IV.

[No. 149—Vol. I.—8-1-1904.]

1067. The incumbent, whether permanent or temporary, of an appointment for whose benefit a house has been constructed or purchased or leased by Government under the conditions specified in para. 1065 and in rule III, para. 1066, will be held responsible for the prescribed rent during his tenure of the appointment.

Local Governments or Administrations may sanction exceptions to this rule in the following cases:—

- (a) when an officer is acting in such an appointment, but is discharging the duties thereof in addition to those of his substantive appointment and already pays rent for a house;
- (b) when he has been promoted or transferred to the appointment in the same station and it is not considered necessary that he should change his residence;
- (c) when a native officer succeeds to, or officiates in, an appointment, the residence appertaining to which has been constructed to suit the requirements of a European.

Rent rules for Government buildings used as residences.

1068. For the purpose of the following rules Government buildings intended for occupation as residences

Rent rules for Government buildings used as residences.

by Government officials and others will be divided into two classes :—

CLASS I.—Buildings from the rentals of which an adequate return is expected on the capital cost, that is buildings which will ordinarily be occupied by tenants whose rents will be fixed in accordance with the following Rules I and II.

CLASS II.—Buildings from the rentals of which an adequate return on the capital cost is not expected, that is, buildings which will ordinarily be occupied by officials who are entitled to accommodation rent-free, or at reduced rents, the amounts of which are determined otherwise than in accordance with the following Rules I and II.

NOTE.—The fact that a building of Class I is occasionally occupied by a tenant who is entitled to accommodation rent-free, or at reduced rents, will not justify its removal from Class I to Class II, and *vice versa*, a building in Class II should not be transferred to Class I whenever it is occupied by a tenant who may be required to pay rent in accordance with the following Rules I and II. Buildings should be transferred from one class to the other only when there is a permanent change in the conditions under which they will ordinarily be rented. Transfers should be made only under the orders of the Local Government or A.D.

Chapter X, paragraph 1068 II.—After the word, administrations, *add*, and Managers of State Railways.

Basis of assessment for buildings in Class I.

I.—The rent for each building in Class I will be fixed by the Local Government or Administration subject to the following conditions:

Chapter X, paragraph 1068-II (b).—Substitute the following for this paragraph :—

1068 II (b).—Remissions of rent due for the occupation of a Government building may be sanctioned when the building is rendered uninhabitable by reason of extensive repairs being in progress, or from any other cause, provided that if the occupier finds that the house has become uninhabitable from any cause, he shall at once report the matter to the Executive Engineer in charge of the building, who will immediately inspect it and forward a report on the subject to the Superintending Engineer, who will take such steps in the matter as he considers necessary, reporting his action to the Local Government, who will then decide whether remission of rent is to be allowed, and, if so, whether partial or total. No remission of rent can be allowed for any period anterior to the date on which the occupier reported to the Executive Engineer that the house was uninhabitable, whether he left it before then or not.

Rent rules for Government buildings used as residences.

1068—*contd.* be deducted from the amount assessed as rent for the quarters occupied, prior to the application of the limit of 10 per cent. on pay and allowance other than house allowance. For example, an Executive Engineer, 2nd grade, occupying public quarters at Calcutta, the rent of which, as assessed under these rules is Rs. 165, would be charged, as rent, the amount of his house allowance of Rs. 45, *plus* 10 per cent. on Rs. 950 (pay and presidency allowance), or Rs. 140 in all.

(c) For the purpose of this rule the capital cost of a building shall, unless specially reduced under clause (g), be taken as the cost of the building and its site, without addition of any percentages on account of Establishment or Tools and Plant. If the house was constructed on land purchased by Government, the value of the site will be the price paid for it by Government, if this can be ascertained; if not, it will be the value at the time that these rules are first applied. If the house was built on land the property of Government, the actual outlay incurred by the State on such land should be included in the capital cost of the building, for the purpose of assessing rent, but if no such outlay has been incurred, the value of the site should not be included in the capital cost of the building.

(d) In the case of houses purchased by Government, the capital cost will be the price actually paid for the property together with the amount of the works outlay incurred by Government in altering, restoring or improving the building. When there is no record of the actual price paid by Government for any building, its present value should be estimated by the Executive Engineer of the division and approved by the Superintending Engineer and this estimate should be taken as the capital cost.

(e) The average annual cost of maintenance and repairs will consist of two parts, special and ordinary charges.

Rent rules for Government buildings used as residences.

1068—*contd.* (i) Special charges will be those incurred in the renewal of floors or roofs, or on other special repairs or replacements occurring at long intervals. Provision for such charges should be made in the form of a percentage on the capital cost of each building, which will vary for different classes of buildings, and will, in the first instance, be fixed for each class by the Chief Engineer.

NOTE.—The cost of replacements or additions which really represent an increase in the value of a building, will, to the extent of such increase, be chargeable to the capital cost of the building, the balance only being chargeable to special repairs.

(ii) Ordinary charges will include the cost of ordinary annual repairs, together with a proportional share of the expenditure that may be required quadrennially or at other short intervals. The amount of these charges will be estimated by the Executive Engineer of the division and approved by the Superintending Engineer. In the case of houses held on lease, the ordinary charges will also include the amounts payable annually to the lessors, and in the case of houses in respect of which Government is liable to pay municipal taxes assessable on owners, the amount of such taxes. Municipal taxes which by local rule or custom are levied on the occupant will be payable by the occupant under para. 1054, in addition to the rent payable to Government under these rules.

In estimating the average annual charges for maintenance, no percentages will be added on account of Establishment or Tools and Plant.

NOTE.—The estimated annual cost of maintenance of buildings will be subject to reconsideration when necessary—See para. 1926.

(f) When a building is occupied partly as a residence, and partly as an office for which no rent is paid, the capital value of the

Rent rules for Government buildings used as residences.

1068—*contd.* portion occupied as a residence should be separately estimated, for the purpose of this rule. The cost of maintenance of the residential portion should also be separately estimated and accounted for.

(g) When the capital cost of a building, as defined in clauses (c) and (d), is in the opinion of the Local Government greatly in excess of its real value, so as to involve the assessment of a rental far above the value of the accommodation provided, application may be made to the Government of India for sanction to write off a portion of the capital cost. When such applications are submitted, they should be accompanied by a statement giving the information required by Rule VII and the reason for the excessive cost should, as far as possible, be explained.

(h) Renewals of a building necessitated by the occurrence of fire, flood, earthquake, or other calamity will be chargeable to the capital cost, but on completion the Local Government or Administration should decide what amount should be written off the original capital cost, and report the decision and the reasons for it to the Government of India.

(i) All buildings of Class I under a Local Government or Administration may be kept on a

Chapter X, paragraph 1068.—Add the words and Managers of State Railways, after the words Local Governments or Administrations, in the note to the paragraph.

ments, and Local Governments or Administrations may delegate the power of fixing rents under this rule to the Chief Engineer or the Superintending Engineer as the case may be. Separate lists are not, however, required for buildings the rent proceeds of which are creditable to different services.

Remission or reduction of rents for buildings in Class I.

II.—Local Governments and Administrations are authorised to sanction a reduction or remission of the rents otherwise chargeable under Rule I.

(a) When a building in Class I is occupied by an official who under a special or general order

Rent rules for Government buildings used as residences.

1068—*contd.* of the Government of India is entitled to accommodation rent-free, or at rents assessed otherwise than as provided in Rule I, the rent of the building may be remitted, or reduced to the amount prescribed by rule for the official concerned, as the case may be.

(b) Remission of rents due for the occupation of Government buildings may be sanctioned in the case of tenants who are compelled to hire another house in consequence of the Government building which they ordinarily occupy being rendered uninhabitable by reason of extensive repairs being in progress, or from any other cause. Provided that if the occupier finds that the house has become uninhabitable from any cause, he shall at once report the matter to the Executive Engineer in charge of the building, who will immediately inspect it and forward a report on the subject to the Superintending Engineer, who will take such steps in the matter as he considers necessary, reporting his action to the Local Government who will then decide whether remission of rent is to be allowed, and, if so, whether partial or total. No remission of rent can be allowed for any period anterior to the date on which the occupier reported to the Executive Engineer that the house was uninhabitable, whether he left it before then or not.

(c) At stations where, owing to excess of accommodation or to other special circumstances, rents must unavoidably be assessed with reference solely to prevailing rates, special assessments may be made by the Local Government, except in the case of buildings which have been constructed, purchased or leased as residences for officers holding particular appointments, and which are occupied by the incumbents of such appointments. In the case of such buildings reduced assessments can be made only with the sanction of the Government of India, as provided in Rule I (g).

Rent rules for Government buildings used as residences.**1068—contd.** *Rents for buildings in Class II.*

III.—No officers of the Government are allowed residences free of rent, unless under the sanction of some general regulation or order of Government:—

- (a) When a building in Class II is occupied by any person who is not entitled to quarters rent-free, or at a rent fixed otherwise than in accordance with Rules I and II, the rent to be paid shall be fixed by the Local Government in general accordance with these rules, that is, on the basis that the full annual rental of such buildings shall cover interest at $3\frac{1}{2}$ per cent. on the capital cost and the amount of the estimated average annual charges.
- (b) When buildings in Class II are occupied by officials who are entitled to accommodation at rents fixed otherwise than in accordance with Rules I and II, Local Governments or Administrations may sanction reductions of the rents prescribed in the circumstances contemplated in Rule II (b).
- (c) When a public functionary, not entitled to free quarters, occupies a portion of his public office as a dwelling, the Executive Engineer shall be authorized to claim rent calculated under Rule I (f).

Special cases in which rents may be assessed otherwise than under Rules I and II.

IV.—In the case of Government servants drawing not more than Rs. 100 a month, who for the convenience of their work, are practically compelled to occupy certain houses, Local Governments and Administrations are authorized to determine the rents to be paid, subject to the following restrictions:—

- (a) When the salaries drawn do not exceed Rs. 50 a month, any rent considered suitable may be charged, or rent may be entirely remitted, according to the circumstances of each case.
- (b) When the salaries exceed Rs. 50, but do not exceed Rs. 100, a month, and where rents are not already charged under any special

Rent rules for Government buildings used as residences.1068—*contd.*

rule of the Government of India any rent considered suitable may be charged, subject to a minimum of 5 per cent. on the salary and local allowance of the occupant of the house, provided that the amount charged shall not exceed the rental of the building occupied, if assessed in accordance with Rules I and II.

X. All Police officers of rank lower than that of Assis

Chapter X, paragraph 1068.—Insert the following as Rule VA:—

VA.—When railway buildings are provided for the accommodation of employés of the Postal Department, the rent, which is chargeable to that Department, should be assessed at the rate of $7\frac{1}{2}$ per cent. on the capital cost of the buildings, including the estimated value of the land occupied. This rent will cover all charges for maintenance which will be undertaken by the railway. It will rest with the Postal Department to recover rent from employés concerned in accordance with the rules in force in that Department.

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going rules.

VII.—All applications for sanction to reduce the rents of Government buildings occupied as residences below the amounts which should be charged under these rules must be accompanied by a tabular form in which will be shown the undermentioned particulars:—

- (1) Value of building and site.
- (2) Average annual charges for maintenance,
 - (i) Special, and (ii) Ordinary.
- (3) Rent according to rules.
- (4) Proportion of total area occupied by office (if any).
- (5) Deduction on account of office rent (if any).
- (6) Rent that should be paid by occupant.
- (7) Rent that is proposed.
- (8) Average salary of occupant.
- (9) Market-rate for similar accommodation in the same station (to be given as far as practicable).

Rent rules for Government buildings used as residences.

1068—*contd.* (10) Average rent chargeable under these rules for other Government buildings, with, as nearly as may be, similar accommodation (to be given as far as practicable).

VIII.—In all cases in which it is proposed to exempt an officer from the payment of rent, the undermentioned particulars should invariably accompany the application:—

- (a) Actual or estimated value of the house and site.
- (b) Rent chargeable under the rules.
- (c) Salary (including allowances) of officials recommended for the grant of free quarters.
- (d) Date from which it is proposed to grant the privilege of free quarters.
- (e) Specific grounds on which the concession is recommended.

IX.—Whenever houses are occupied free of rent, or at reduced rents by any Government officials, the authority under which the exemption or reduction is made should, in every case, be communicated to the Examiner of Accounts, in order that he may enter it in the Capital and Revenue accounts of quarters prescribed in para. 1926.

X.—When under rule IX a house is occupied free of rent or at a reduced rent by a Government official, and any specific sanction of the Government of India can be quoted for the existing practice, no alteration in the rent that has hitherto been charged should be made. As, however, there may probably be cases in which the grant of free quarters or reduced rents is no longer necessary, Local Governments and Administrations should, in such cases, assess rents under these rules, and, when necessary, transfer the building from class II to class I.

XI.—General orders of the Government of India, exempting any particular class of officers in a province from the payment of house-rent, cover specific cases in such class in the province concerned, unless there is something exceptional to render a reference to the Government of India necessary.

Rent rules for Government buildings used as residences.

XII.—The practice of allowing public officers and others to occupy Government buildings rent-free, on condition of keeping them in repair, is prohibited. A rent fixed with reference to the value of the property shall in all cases be demanded, and the repairs shall be made by the agency of the department.

NOTE.—This rule is not intended to prevent Local Governments from exercising their discretion in regard to the transfer of Government buildings (which though not immediately required for Government purposes it is not considered desirable to dismantle) to local bodies on terms which will ensure the building being kept in proper repair and secure the right of re-entry after reasonable notice.

Rent recoverable from private persons.

XIII.—When any Government building is, under proper authority, let to a private person, rent shall be regularly recovered for the same at the rates prevailing in the locality for similar accommodation belonging to private owners; but, without the special permission of the Local Government, the rents charged for the buildings thus let in any station shall not be less than would result from the application to them of Rule 1 (a).

1069. When private buildings are under proper authority hired for the accommodation of Government officials, the charge for rent shall be subject to the maximum laid down in para. 1068, Rule I (b).

1070. The rules in paras. 1068 and 1069 are applicable to officers and subordinates in military employ (including officers of the Military Works Service and of Her Majesty's Indian Marine) when such officers do not pay rent either on the special scales mentioned in Army Regulations, India, Vol. XII, paras. 237 and 239, or in accordance with any other special rulings of the Government of India regarding the assessments of rents in particular localities or for specified buildings; but the actual rent charged to these officers and subordinates will be subject to the maxima of their respective ranks, which are laid down in Army Regulations, India, Vol. XII, paras. 237 and 282.

NOTE.—In no case should the rent charged for a Government building occupied as quarters by a Government official exceed the full rent calculated under para. 1068 (1) (a) to (i).

Rent rules for Government buildings used as residences.

1071. The rules in paras. 1068 and 1069 are not applicable to Upper Subordinates, paying rent under para. 1072, or to members of the Subordinate Revenue staff of State Railways.

Chapter X, paragraph 1071.—After the word, Railways, in the last line, add, The rules for the assessment of rent of quarters for the Subordinate Revenue Establishment of State Railways are those laid down in Public Works Department Code, Volume IV, Chapter III, paragraph 213, et seq.

Paragraph 1071.—Expunge the words to Upper Subordinates, paying rent under paragraph 1072, or from this paragraph.

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buildings shall pay rent in accordance with the rules under para. 1068.

1073. The following are the rules for the recovery of rents from officers occupying public quarters at presidency towns :—

I.—Military and Medical officers and Warrant officers in civil employ when entitled to presidency house-rent, shall, if residing in any building the property of Government, forfeit presidency house-rent allowance, and shall also pay house-rent on the scale laid down in Army Regulations, India, Vol. XII, paras. 237 and 282, Medical officers being charged according to their relative rank.

NOTE.—This rule does not apply to officers of the Public Works Department.

II.—Civil officers (including Chaplains) and all officers and subordinates in the Public Works Department, except Supervisors and Overseers, when entitled to presidency house-rent, shall, if residing in any building the property of Government, draw presidency house-rent and pay rent to be fixed in each case by the Superintending Engineer of the

Rent rules for Government buildings used as residences.

circle, on the principle laid down in para. 1068. If the quarters are not the property of Government, but rented by it, the rent to be recovered from the officers shall be the actual rent if the officer occupies the whole house, or a fair share, to be determined by the Superintending Engineer, if he occupies a part.

III.—Supervisors and Overseers stationed at a presidency town and supplied with quarters by the State, forfeit presidency house-rent, and pay rent on the scale fixed in para. 1072.

IV.—If the rent payable by an officer under rule (II) is less than the amount of presidency house-rent allowance to which he is entitled, he shall draw only so much of the house-rent allowance as is equal to the rent payable by him.

V.—Officers who are supplied with public quarters and compelled to live in them for special reasons, such as Resident Physicians and Surgeons of hospitals, are exempted from the operation of these rules so far as they relate to the payment of rent for the occupation of such quarters.

VI.—These rules do not apply to Military officers in Military employ.

1074. A monthly return of public buildings let and available for hire will be submitted by Executive Engineers with their monthly accounts in Form No. 32Y as a schedule in support of the entry of rents realized in the monthly register of revenue (Form No. 32H).

1075. The return must notice every case of a public officer occupying a portion of his office, or of any public building, as a residence. In all cases the names of the buildings, let and available for hire, should be printed in, leaving space for the entry of additional buildings.

1076. The buildings hired by Government for the occupation of officers for which rent is recovered, should be entered in the return of buildings as if they were the property of Government, but with a note that they are hired.

Use of Government buildings by Volunteers.

1077. The entries in the return should be arranged so as to show the Imperial buildings distinct from the Provincial buildings.

1078. The rules relating to the grant of advances for house building are given in Appendix 16.

Use of Government buildings by Volunteers.

1079. The following principles should be observed in dealing with questions regarding the conditions on which Volunteers should be allowed the use of buildings the property of the State :—

- I.—If buildings are likely to be required again by the State, they should be retained in Military Works or Provincial Public Works charge, and be repaired at the cost of Government, the Volunteers being charged rent for the accommodation. Any alterations or additions required by the Volunteers should be carried out at the expense of the State, and considered in fixing the rent.
- II.—When the buildings are no longer required by the Government of India, or the Local Government, and when there is no probability of letting them to advantage, they may, with the approval of the Government of India or Local Government concerned, be handed over altogether to the Volunteers free of charge. The Volunteers should then keep them in repair, and may alter or adapt them as they think fit, the cost being met from their own funds. The site would remain the property of the State and a small ground rent may be charged.
- III.—If the buildings should in any circumstances be resumed, Government would compensate the Volunteers for any expenditure they might have incurred in altering or adding to the buildings, but not for outlay on repairs.
- IV.—In the case of a Volunteer corps ceasing to exist, buildings handed over to them free of charge would revert to Government.
- V.—Except in regard to buildings under Imperial control the sanction of the Government of India is not required for action taken by Local Governments under the above rules.

Use of Government buildings by Volunteers.

1080. The arrangements, made with the concurrence of the Government of India, under which Volunteers are allowed to occupy buildings on condition of keeping them in repair, or to make additions and alterations to buildings on which Government retain a lien, need not be disturbed.

Chapter XI.—Accounts of Sub-divisional Officers.

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Introductory Remarks.

1081. For the convenient execution and supervision of work, divisions will generally be sub-divided, each sub-division being in charge of a gazetted officer or subordinate—*vide* para. 315.

1082. But disbursements shall, as far as possible, be made by the Executive Engineer either by cheques upon the Government Treasury or by payments from the divisional cash chest.

1083. The disbursements made on imprests received from the Executive Engineer will be dealt with as forming one sub-division, termed the head-quarters sub-division, directly under the Executive Engineer, who, in so far as he is himself a disbursing officer, will keep exactly the same accounts as a sub-divisional officer.

1084. The stock returns may be kept separately, by sub-divisions, even if there be no sub-division of cash accounts.

1085. Funds for disbursement will be supplied to a sub-divisional officer either by means of a fixed imprest or by transfers of cash from the divisional cash chest, according to his requirements from time to time, or by means of a drawing account against the Executive Engineer's Letter of Credit—*vide* paras. 1307 and 1308. In the first case he will account for his cash outlay in Form No. 3; in both of the two other cases, in Form No. 4.

Introductory Remarks.

1086. A sub-divisional officer may, with the sanction of the Executive Engineer, make disbursements through any of his subordinates by means of an imprest; but its amount and the purposes for which granted, are to be fixed in each case by the Executive Engineer.

1087. A sub-divisional officer may require any subordinate serving under him to render to him muster rolls, labour reports, and day-books of works in the charge of the subordinate.

1088. Fractions of pies will be omitted in all accounts.

1089. Before explaining in detail the forms which should be used in the keeping of sub-divisional accounts the way in which these various Returns are connected and are meant to be used may be thus described.

1090. Suppose a work to have its various parts carried out in different ways, one by daily labour, another by piece-work, the third by contract, and others by petty contract. Then, for the portion done by daily labour, the subordinate in charge of the work will prepare a muster roll which will show the work done by this means and the amount payable on this account. For piece-work and for contract work generally, the measurement book of the subordinate in charge of the work will form the basis of account. If any stores are used on the work, the number or quantity received and used will be recorded in a statement of receipts and issues of materials for the work.

1091. These are a subordinate's primary accounts; and from the muster rolls he will prepare the labour reports and from his measurement book he will check (or, it so arranged, prepare) the bills and accounts of contractors.

1092. These returns, and (where found necessary and duly sanctioned) an imprest cash account, comprise all the accounts ordinarily required of a subordinate in charge of a work, and the sub-divisional officer will apply to them such checks as he may consider proper.

Description of Accounts.

1093. From these returns the sub-divisional officer will enter in the Day Books the value, and perhaps the details, of the labour employed, the quantity of the materials received and issued, and lastly, the progress of the work. He would get the accounts of contractors and petty contractors, and the bills for purchases, and make his check entries in them.

1094. He would then make out a list of the payments he should disburse, checking them for daily labour by comparing them with the aggregate of the sums shown to be due by the muster rolls.

1095. He would then make the payments, entering them in detail in the Cash Book, and then again, as posted from the Cash Book, into the several Day Books and Contract Accounts.

1096. Hence the process described leads to the exhaustive distribution day by day among the works or sub-heads of works concerned of all the account transactions, *i.e.*,—

Labour employed.	Materials expended.
Materials received.	Work done.
Payments made.	

And in this shape the papers go up at the close of the month from the disburser to the Executive Engineer, and they are accompanied by the monthly compiled or isolated returns described below :—

Description of Accounts.

1097. Sub-divisional officers' accounts may be divided into three groups—

A.—The primary or initial accounts.

B.—The daily abstracts.

C.—The monthly and periodical returns.

Muster Rolls.

1098. The initial accounts are—

- Muster roll—Form No. 2.
- Measurement book—Form No. 6.
- Cash account—Form No. 3 or 4.

1099. The daily abstracts are—

- Labour report (daily or ten-day)—Forms Nos. 5 and 5 A.
- Day book or Works abstract—Forms Nos. 7 (A. B. C. D. E.) and 8 (A. B.).
- Receipts and issues of stores—Form No. 9.

1100. The monthly and periodical returns are—

- Cash balance return—Form No. 1.
- Monthly stock returns—Forms Nos. 10, 11, and 12.
- Monthly statement of receipts, issues, and balances of road metal—Form No. 19.
- Half-yearly returns of tools and plant—Form No. 13.
- Half-yearly return of stock—Form No. 13.

1101. The forms used in making payments to labourers, to contractors for work, and to suppliers of stores, are—

- Muster roll or casual labour roll—Form No. 2 or 2 A.
- Contract certificate—Form No. 14.
- Petty contract bill—Form No. 15.
- Hand Receipt—Form No. 16.

NOTE.—Payments may also be made upon tradesmen's own bills.

Muster Rolls.

1102. The nominal muster roll, Form No. 2, or such other form as may be prescribed by the Local Government, is the initial record of the labour employed each day on a work, and must be written up daily by the subordinate deputed for the purpose.

1103. As a rule, there should be a separate muster roll for each work which has been separately estimated

Muster Rolls.

for; but in cases where it is immaterial to keep the record of unpaid wages absolutely correct by the works affected, and where for other reasons it is convenient to do so, one muster roll for men employed upon several works may be kept, the amount unpaid upon the muster roll being held to relate to the largest of the works in the group.

1104. Payments on muster rolls should be made or witnessed by the officer of highest standing available, and he should certify to the payments individually or by groups by a distinctive mark, his initials, or signature. The amount paid on each date should be noted in words as well as in figures at the foot of the muster roll, arrears register, or other list.

1105. When any individual payment exceeds Rs. 20, a stamped receipt should be obtained from the party concerned.

1106. When wages are not claimed in three months, a report of this fact should be made to the Executive Engineer.

1107. All persons employed, except those regularly sanctioned employes whose salaries are charged to the head establishment, are considered as day-labourers, and their pay will be charged to the works on which employed.

1108. Muster rolls need not pass beyond the office of the responsible disburser, and they should never be prepared in duplicate.

1109. Muster rolls need not be used in the case of work done on requisitions, when the entries of daily labour are few, as the particulars may be endorsed on the form of requisition.

1110. In special and urgent cases, where labourers are employed casually for short periods, payment may, under a general rule of the Local Government, be made on a casual labour roll (Form No. 2 A) in which the names of the labourers need not be given, but such

Measurements.

payments may only be made by a gazetted officer or an upper subordinate.

Measurements.

1111. The measurement book (Form No. 6) must be looked upon as a most important record, since it is the basis of all accounts of quantities, whether of work done by daily labour or by the piece or by contract, or of materials received, which have to be counted or measured. The description of the work must be lucid, so as to admit of easy identification and check.

1112. For large works a separate measurement book may be set apart; or, if found convenient, two or more books may be set apart for different classes of work.

1113. It is optional with Local Governments to introduce any modifications in the form which may be considered appropriate.

1114. The pages of the book should be machine-numbered, and no page should on any account be torn out, nor should an entry be erased or effaced so as to be illegible. If a mistake be made, it should be corrected by crossing out the incorrect words or figures and re-writing the words or figures, and the correction thus made should be initialled. A reliable record is the object to be aimed at, as it may have to be produced as evidence in a Court of Law.

1115. The entries in the measurement book should, if possible, be made in ink; but when this is not possible and entries have to be made in pencil, the pencil entries should not be inked over, but left untouched. The "contents or area" should, however, be invariably inked in.

1116. Where the sub-divisional officer is a gazetted officer or an upper subordinate, and when he has authority to draw out the contract certificates or to make the payments, the details of measurements will not be submitted to the divisional office; but in other cases, the measurement book or sheets must be sub-

Cash Book.

mitted to the divisional office, where an arithmetical check of the calculations will be carried out under the supervision of the Accountant.

1117. From the measurement book all quantities should be clearly traceable into the documents on which payments are made, and a reference to the voucher in which the quantities are entered for payment, as well as the date of entry, should be given by an endorsement upon the original entries in the measurement book. No contract certificate or bill should be signed without thus crossing off the connected entry in the measurement book, and the document on which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded.

1118. All the measurement books belonging to a division should be numbered serially, and a register of them should be maintained in the divisional office showing the serial number of each book, the name of the person to whom issued, the date of issue, and the date of its return. The eventual return of all measurement books to the divisional office for record must be insisted on. They must be carefully preserved for twenty years.

1119. The Superintending Engineer is required to make it a special duty to see that measurement books are carefully kept and measurements properly recorded, and that they are complete records of each kind of work done for which certificates have been granted.

Cash Book.

1120. The cash book is the primary record of the disbursing officer, upon which the whole accounts of the department are based, and all other accounts and returns are subsidiary to it. The disbursing officer must therefore regard the cash book as one of his most important records: it must be posted day by day, with perfect accuracy in a clear and concise manner, and

Cash Book.

reference must always be made to the service or work for which the amount is received or paid, so that the cash transactions of the disburser may be clearly and precisely understood from it, and the different items easily traced through the accounts of the works. It must exhibit actual transactions under the dates on which they occur.

1121. Each officer is personally responsible for the money which passes through his hands, and for the prompt record of receipts and payments in his cash book, as well as for the correctness of the cash book in every respect.

1122. The private cash or accounts of members of the department are not to be mixed up with the public cash or accounts under any circumstances.

1123. The term "cash" includes specie, currency notes, cheques payable on demand, and treasury transfer receipts. A small supply of receipt stamps may, when necessary, be kept as part of the cash balance. Government securities are not to be treated as cash.

1124. Money advanced to a subordinate for disbursement to labourers or others at a distance should be noted in the cash book in red ink as a temporary imprest, just as in the case of regular imprests, until the subordinate returns the duly certified muster rolls or other vouchers and an account of his payments, with the unspent balance, if any. The payments are then to be charged off as if made by the holder of the cash book himself and the unspent balance replaced in his chest.

1125. The cash book contains two money columns on each side of the account, for distinguishing between the receipts and payments of the Treasury Drawing Account and those belonging to the cash chest. When cash is drawn by cheque from the treasury to replenish the chest, the amount will be entered on the payment side in the "treasury" column, and on the receipt side in the "cash" column.

Cash Book.

1126. A payment made by cheque should only appear in the cash account of the officer who draws the cheque.

1127. Cheques drawn in favour of contractors and others should as a rule be made over to them by the disbursing officer direct; but the occasional delivery of cheques through a subordinate may be permitted at the discretion and on the responsibility of the disbursing officer. In such cases the subordinate makes no entry in any accounts which he keeps.

1128. Recoveries of advances from bills, realizations of income tax, fund subscriptions, and the like, should always be exhibited in the cash columns as receipts, the full amount of the bill being charged *per contra* to the service head concerned.

1129. Acknowledgments of the discharge of claims should always be taken at the time of payment, and on the printed forms provided; vouchers (such as tradesmen's bills duly receipted), however, which fulfil all essential requirements of audit, will be accepted though not drawn up on the prescribed departmental form.

1130. When money is received on behalf of Government, a receipt should be granted in Form No. 20 E.

1131. These receipts will only be issued by Executive Engineers, sub-divisional officers in charge of subdivisions who have drawing accounts, zilladars in the Irrigation Branch, or any other officer specially authorised by the Local Government.

1132. Receipt books will be issued by the Examiner from time to time on indent. They should be treated as carefully as cheque books, and kept under lock and key in the personal custody of the responsible officer.

1133. Applications for refunds should, as a rule, be entertained only when supported by the presentation of the receipt originally given. The receipt should be checked with the counterfoil and the entry in the cash

Cash Book.

book and accounts; a reference to the repayment should be written across the counterfoil in red ink, and a note made in the cash book against the entry of receipt, so as to prevent a double payment. The receipt should also be destroyed by the disbursing officer.

1134. Without the production of the original receipt, a repayment should not be made by a subordinate officer, except under special orders of the Executive Engineer.

1135. In all cases a receipt, stamped when necessary, must be obtained for repayments of money previously lodged with Government for whatever purpose.

1136. No erasures are to be made in the cash book. Errors must be altered by crossing the incorrect figures or words through, and inserting the corrected entries in red ink. The corrections thus made must always be initialled by the disbursing officer.

1137. Whenever, on the contents of the chest being counted, the cash balance, as per the cash book, is found to be incorrect, it must, unless the error can be detected, be at once rectified by making the needful entry in the cash book,—“To cash found surplus in chest” under Deposits, or “By cash found deficient in chest on this date” under Miscellaneous Advances, as the case may be. The action to be taken on the occurrence of such deficiency must depend on the nature of each case.

1138. All entries in the cash book must be checked by the disbursing officer as soon as possible after the date of their occurrence, and he must see that all receipts have been properly credited in it, and that the payments are supported by vouchers which he has approved. The cash book should be initialled under the last entry checked.

1139. The cash book will be balanced daily, weekly, or monthly, as may be found most convenient. The

Imprest Accounts.

cash and treasury balances at end of the month should be detailed thus in a note at foot of the cash book :—

	Rs.	A.	P.
Cash in chest	000	0	0
Imprest with A. B.	00	0	0
Ditto. C. D.	00	0	0
<hr/>			
Total cash balance as above	000	0	0
<hr/>			
A treasury	000	0	0
B " 	000	0	0
C " 	000	0	0
<hr/>			
Total treasury balance as above	000	0	0
<hr/>			

1140. The above treasury balances should agree with the balances shown on the backs of the counter-foils opposite the last cheque drawn on each treasury (see para. 1175), and must be compared with the treasury pass-books and the items of difference, usually cheques unpaid, noted.

1141. The cash book should be signed by the disburser at the end of the month, and such signature will be understood as fixing his responsibility for all the entries of the month, inclusive of the closing balance.

Imprest Accounts.

1142. An imprest (or standing advance) is a sum of money given to an individual to enable him to make certain classes of payments for Government. The arrangements for the safe custody of the money rest entirely with the imprest-holder; but he must at all times be ready to produce the total amount of imprest in vouchers or in cash. The cash account of an imprest-holder is kept in Form No. 3.

1143. The maximum amount of an imprest shall in no case exceed Rs. 1,000, except under the special orders of the Government of India. Where the disbursements necessitate a larger amount being kept, the

Imprest Accounts.

establishment of a sub-divisional treasure chest may be sanctioned by the Superintending Engineer.

1144. Disbursements should be posted daily in order of their occurrence, and the account must be so kept that the nature and particulars of each transaction may be clearly understood and easily traced in the accounts of the works concerned.

1145. The account is kept in duplicate, the counter-foil being retained by the imprest-holder, and the original, supported by the necessary vouchers, forwarded to the officer from whom the imprest is held, from time to time as the imprest-holder finds it necessary.

1146. Moneys received by imprest-holders on behalf of Government are not to be mixed up with their imprest cash or brought into their record in Form No. 3. All persons regularly or frequently receiving money on behalf of Government will keep a cash book in Form No. 4. Officers, including imprest-holders, receiving money at exceptional times, will pay it to the nearest officer having a cash book in Form No. 4, or direct into a treasury. Their record of the transaction will be in their correspondence.

1147. When an imprest advance is first made, the fact should be noted in red ink in the cash book of the officer making it in the column "To whom paid," but the amount should not be taken credit for as an actual payment, as it will still be held to form a portion of the cash balance of the officer who issues it. Any subsequent increases or decreases in the amount should be similarly noted, the increases on the payment side and the decreases on the receipt side of the cash book.

1148. The payments appearing in the imprest account will either individually or in abstracted form be entered in the recouping officer's cash book, and the imprest account countersigned by the recouping officer may be the formal voucher for such entries; in this case the supporting vouchers need not be initialled by the

Custody of Cash.

recouping officer. It is, however, optional with the recouping officer to keep the imprest account and initial the sub-vouchers, submitting them as the vouchers of his cash book. Should any item in an imprest account appear to the recouping officer to be open to objection, the imprest should nevertheless be recouped in full, and the item placed under "Miscellaneous Advances" pending adjustment either by debit to some final head or by recovery from the imprest-holder.

1149. The imprest account should be closed about the 27th of the month, and recouped before the end of the month so as to ensure, as many as possible, of the month's transactions being included in the divisional accounts. But if the imprest-holder be not recouped before the end of the month, his expenditure subsequent to the latest recoupment will not be charged off in the cash book of the recouping officer, and the full amount of the imprest will be shown as outstanding in the balance of his cash book.

Custody of Cash.

1150. Public money in the custody of the Department shall be kept in strong treasure chests, and secured by two locks of different patterns. In the absence of any precise orders from the Local Government, the Executive Engineer will make such arrangements for the custody of the keys and the proper disbursement of all moneys as he considers requisite. As an invariable rule all the keys of the same lock must be kept in the same person's custody, and as a general rule, the keys of the one lock should be kept apart from the keys of the other lock, and in a different person's custody when practicable. The custodian of one set of keys should be the officer in charge of the cash chest, and of the other, the havildar or other petty officer of the guard when there is a police guard. The chest should never be opened without both custodians being present. The non-commissioned officer or duffadar of the guard

Custody of Cash.

should always be present when a treasure chest is opened and until it is again locked.

1151. Treasure guards will be appointed with the sanction of the Local Government when necessary.

1152. Such guards will be supplied by the Police Department without charge, the rules regarding the supply of guards for officers on the march (paras. 715 *et seq.*) being equally applicable to the supply of stationary guards. When applying for a guard, Executive Engineer should report the average and the largest amount of treasure likely to be kept, and leave it to the Police Officer to determine the strength of the guard. If a sum in excess of the largest amount reported as above has to be placed under the guard, a report should be made to the Police Officer.

1153. In Foreign territories, where no Police are available, the Executive Engineer may entertain a burkendaz guard of sufficient strength, charging for the same as petty establishment in the monthly bills of the division, or against the special work for which the guard may have been engaged.

1154. At small military stations the treasure chest may, with the sanction of the Officer Commanding, be placed in a regimental quarter guard, in which case the employment of a separate guard will be unnecessary.

1155. In all cases, whether there be a guard or not, disbursers must be careful to draw on the treasuries for the minimum of cash actually required to meet current disbursements.

1156. If a disburser finds he has more cash in hand than he requires to meet the expenditure of the next month or of the next fifteen days if the treasury be close at hand, he should return the surplus into the treasury whence it was drawn.

1157. Cashiers may be appointed under the orders of the Local Government whenever the cash transac-

Custody of Cash.

tions of a division or sub-division are considered sufficiently extensive to require it.

1158. The duties of a cashier need not necessarily be confined to one sub-division, but the same cashier may make the cash payments of two or more sub-divisions, or throughout the whole of a division, wherever such an arrangement is found to be practicable.

1159. A cashier will make no payment without a written order from the Executive Engineer or Assistant Engineer, or an Upper Subordinate in charge of a sub-division, under whose orders he may be serving.

1160. No order will be held to be a good voucher for payment for articles purchased, unless there be endorsed on it the receipt of the departmental officer for the articles delivered, as well as the receipt of the vendor for the sum paid. This restriction, however, is not to be held applicable to payments for petty articles purchased from the bazar and duly entered in the day-books.

1161. The Executive Engineer will count the cash in the hands of each cashier at least once a month; or in the case of out-stations, he or the Assistant Engineer will count it whenever he may visit them. He will on such occasions record a note in the cash book showing the date of examination and the amount (in words) found.

1162. When the payments are made by a cashier, the day books will still be kept by the sub-divisional officer or in the Executive Engineer's office; the cashier's duty will be confined to making the payments and recording them in detail in the cash book.

1163. Whenever a cashier is attached to a division or sub-division, the keys of one of the locks of the treasure chest will necessarily remain in his possession—see also para. 1150.

Cheques.

Cheques.

1164. All payments should, as far as possible, be made by cheques on the treasury; but no cheque should be issued for a sum less than Rs. 10. For the payment of petty items under Rs. 10, which cannot be made by cheques, small sums should be drawn from time to time from the treasury—*vide* para. 1125 above.

1165. Cheques drawn by officers of the department on credits obtained by them at the Banks of Bengal, Madras, and Bombay, or on any of their branches, should be addressed to the bank itself and not to an officer thereof. For instance, in the case of Presidency Banks, the address should be "Bank of Bengal, Calcutta," etc., and in the case of Branch Banks the address should be "Bank of Bengal, Patna," and so on.

1166. A special form of cheque is provided for use in these cases; it should be obtained from the Contractors for Printing Government of India stock forms.

1167. Each ordinary and special cheque book will bear a number, the same number being repeated on each cheque in it, as well as a consecutive series of numbers for the several cheques. Before a cheque book is brought into use, its number should be communicated to the treasury officer on whom cheques are to be drawn. The cheque book must be kept under lock and key in the personal custody of the drawing officer, who, when relieved, should take a receipt for the number of cheques made over to the relieving officer, a specimen of whose signature should be forwarded to the treasury concerned by the relieved officer. When an officer has a drawing account with more than one bank or treasury, a separate cheque book should be used for each bank or treasury.

1168. All cheques must be written out by the disbursing officer or in his presence.

1169. As a precaution against fraud, all cheques should have entered across them at right angles to the

Cheques.

type a sum in words, a little in excess of that for which they are granted, thus, "Under thirty rupees" will mean that the cheque is for a sum not less than Rs. 20, but less than Rs. 30, and so on.

1170. All cheques shall be payable "to order," except in cases where they are issued to persons not in Government employ, who desire to have them made payable "to bearer."

1171. All cheques will hold good for three months from date of issue. If the currency of a cheque should expire owing to its not being presented at the treasury for payment within three months from the date of its issue, it may be returned to the drawer who will destroy it, and draw a new cheque in lieu of it. The fact of the destruction and the number and date of the new cheque will be recorded on the counterfoil of the old cheque, and the number and date of the old cheque that is destroyed will be recorded on the counterfoil of the new one. The fact of the new cheque having been issued will be entered on the date of issue in red ink parenthetically in the cash book, but not in the column for payment. A note will also be made against the original entry in the cash book.

1172. When it is necessary to cancel a cheque, the cancelment should be recorded on the counterfoil, and the cheque, if in the drawer's possession, should be destroyed. If not in his possession, he should promptly request the treasury officer to stop payment of the cheque, and he should write back the entry in his cash book by exhibiting the amount of the cheque on the receipt side in the treasury column as "Refunds of Expenditure." A counter-reference must be given in the cash book, against the original, to the second entry of the cheque. When the amount is thus adjusted, it will be deducted in the divisional adjustment book from the amount credited to Civil Department for "Cheques of Public Works Department Officers." A cheque remaining unpaid from any cause for twelve

Labour Reports.

months from the date of its issue should be cancelled and the amount written back in a similar manner.

1173. When a cheque is lost during the period of its currency, and it becomes necessary to issue a duplicate, the duplicate in the regular printed form should bear the same numbers and date as the original, and the treasury officer concerned should be immediately informed of the loss of the original. The duplicate should not be issued until the drawing officer has satisfied himself that the original cheque has been noted as invalid at the treasury. Reference should be made in the cash book against the original entry, to the issue of the duplicate, and also on the counterfoil of the lost cheque.

1174. The balance of an officer's credit at any treasury, is the difference between the total credit granted and the total of cheques drawn and not cancelled whether cashed or not. The drawing of cheques (whether issued or not) in excess of such balance is strictly forbidden.

1175. In order to guard against the overdrawal of credit, the amount of each cheque drawn should, on the reverse of the counterfoil of the previous cheque, be deducted from the undrawn balance and the reduced balance carried forward to the reverse of the next counterfoil.

Labour Reports.

1176. A labour report should be prepared for each large work, or group of works, and if the day-book is not compiled by the person actually in charge of the work (see para. 1181), the labour report will be prepared in duplicate, the original being retained by the subordinate in charge, and the duplicate being sent to the sub-divisional officer, or to the divisional office, as may be directed.

1177. Labour reports, when used, will be submitted either daily in Form No. 5 or 5 B, or periodically in Form No. 5 A, as may be directed by the Executive

Accounts of Works.

Engineer. They show the number of each class employed on each work or sub-head. Discrepancies between labour reports and muster rolls should be investigated and rectified at once.

Accounts of Works.

1178. A work may consist of several parts or separate works. Thus, in such a work as a central jail, there are several separate works, such as outer wall, solitary cells, cook houses, jailor's quarters, barracks for guard, etc. These are termed "sub-works."

1179. The several descriptions of work that have to be executed in the course of construction or maintenance of a work, such as excavation, brick-work, concrete, woodwork, etc., are called "sub-heads" of a work.

1180. A day-book* should be kept for each work or sub-work or repair in progress and for each operation of manufacture; except only where a work is being executed entirely by one contractor, in which case the contract certificate (Form No. 14) answers in lieu of the day-book. The particular form of day-book to be used will depend on local orders and circumstances.

1181. The day-books will be prepared either by the sub-divisional officer or in the divisional office, as may be arranged by the Executive Engineer. They will be posted, as regards cash payments from the cash accounts, as regards labour charges from the daily or periodical labour reports (when used) or from muster rolls; as regards other charges, from passed certificates and bills; and as regards quantity of work executed, from the measurement book.

1182. In the case of works the accounts of which are kept by sub-heads, the day-book will be accompanied by a materials account in Form No. 7 F, showing the sources of receipt of materials brought to the site of

* The term 'Day-book' includes the Works Abstract No. 7 E, the task-work Form No. 7 D, and the Requisition Forms Nos. 8 A and 8 B.

Accounts of Works.

the work and their issues to the sub-heads of the estimate on which used up. The value of the unused balance of materials remaining at the site of the work at the end of the month will be debited to a temporary sub-head in the Register of Works of each estimate called "Materials at site." Such unused materials will appear in the opening balance of the materials account for the following month. Purchases of materials made by the sub-divisional officer should, as far as possible, be charged off at once to a final sub-head, and, if so, need not pass through the materials account.

1183. In the case of works the accounts of which are not kept by sub-heads, this temporary sub-head "materials at site" will not be required, as the outlay on such works is recovered only by the total expenditure in cash and stock. No materials account is required with the day-book, if the issues of stock to such works appear in the sub-divisional monthly return of stock issues (Form No. 11), but if stock is drawn from a source independent of the sub-divisional officer and is charged direct to a work without passing through the sub-divisional stock account such stock issues should be exhibited in Form No. 7 F, which should be submitted as an accompaniment to the day-book of the work concerned. In such cases the entry to be made will be simply an acknowledgment of the receipt of materials; there will be no opening or closing balances.

1184. In cases where an Executive Engineer may desire or is directed to compare the actual expenditure of materials with the estimated requirements of a work, he may require the sub-divisional officer to submit to him monthly a statement of expenditure of materials in Form No. 7 G.

1185. The sub-divisional officer should, before sending this form to the Executive Engineer, enter forward totals in the return for the following month; no copy need then be kept.

Accounts of Works.

1186. When a day-book in Form No. 7 A, B or C, is not used, the allocation of labour charges can be worked out in Form No. 5 C or 5 D, the former being used when the labour reports are moneyed out, and the latter when the value of labour employed is not moneyed out till the end of the month.

1187. The unpaid portions of muster rolls and the amounts due to contractors on certificates on which part payment has been made, will be treated as liabilities and included in the charges recorded in day-books against the works concerned. Such amounts will be deducted from the total charges of the month, so as to arrive at the total of actual payments.

1188. Day-books prepared in a sub-divisional office will be incomplete on their despatch to the Executive Engineer, as regards payments made from the divisional office, and as regards the value of materials received from stock or purchased by the Executive Engineer, and issued to the work, but these entries, as also the abstract of charges, will be completed in the divisional office.

1189. The accounts of works done on requisition (Forms Nos. 8 A and 8 B) will consist of extracts from cash accounts, with the addition of the quantity, rate, and value of stock issued to the work.

1190. In cases when any part of a work may, from any cause have to be pulled down and rebuilt to any serious extent, sensibly affecting the cost and rates of the work, the extra charge for reconstruction should be shown in the accounts of the work as a distinct item additional to the original sub-heads of the estimate.

1191. Besides daily labour, the other recognized systems for carrying out work are "Piece-work" and "Contract work." Piece-work is that for which only a rate is agreed upon, without reference to the total quantity of work to be done, or the quantity to be done within a given period. Prompt measurement and payment of work of this nature must be insisted on,

Stores.

otherwise confusion, undue liabilities, and loss may ensue. All other work done under agreement is termed "Contract work," and in agreements for such work, which should invariably be in writing and in the prescribed forms, there should generally be a stipulation as to the quantity of work to be done, and the time within which it is to be completed.

Stores.

1192. The stores of the Public Works Department are divided into two classes, *viz.*, Tools and Plant and Stock—

(a) The sub-heads of Tools and Plant are—

Scientific instruments and drawing materials.

Plant and machinery.

Tools.

Navigation plant.

Camp equipage.

Live-stock.

Office furniture.

(b) The sub-heads of Stock are—

Small stores.

Building materials.

Timber.

Metals.

Fuel.

Painter's stores.

House fittings.

Miscellaneous.

1193. Besides the above, there are two further sub-heads in the stock accounts, *viz.*, "Manufacture of stock" and "Land and kilns." If a workshop be established, the suspense account thereof will be kept as an additional sub-head of the stock account.

1194. Under ordinary circumstances the officer in charge of a sub-division will be responsible for all the

Stores.

stores belonging to it. The numerical account of stores to be kept in a sub-division are as follows :—

Tools and Plant.

- Register or Account of daily receipts and issues (Form No. 9).
- Monthly return of receipts, issues and balance (Form No. 12).
- Half-yearly balance return (Form No. 13).

Stock.

- Register or Account of daily receipts and issues (Form No. 9).
- Abstract of stock received (Form No. 10).
- Abstract of stock issued (Form No. 11).
- Monthly return of receipts, issues and balance (Form No. 12).
- Half-yearly balance return (Form No. 13).

1195. A separate account should be kept of tools temporarily lent to contractors or in use by subordinates attached to the sub-division. When no longer required, they will be received back by the Store-keeper, and transferred to the heading for articles in store. If received back as unserviceable or requiring repair, the fact must be certified by the subordinate, or officer in charge, stating the work or works on which the tools had been used, or that they were used for general purposes. The certificate should be accompanied by an order to the Store-keeper how to dispose of them. The order to dispose of unserviceable articles of Tools and Plant must be approved by the Superintending Engineer.—See para. 1390.

1196. Stores [stock and tools and plant] must be counted at least once a year, but it is not necessary that the count of everything should be made at the same time. The stock-taking may be arranged so as to go on gradually in the manner most convenient to the officers concerned.

Paragraph 1196.—Substitute the following for the last sentence :—

Once a year, for preference on the return for the half-year ending 31st March, a certificate, to the effect that

stock has been taken during the past year, should be given on the returns of Stock and Tools and Plant (Public Works Department Forms Nos. 42 A and 13).

Stores.

compared with the book balance should be entered in the half-yearly returns of Tools and Plant and Stock (Form No. 13) in the column provided for that purpose.

1197. When stores are lost, stolen, destroyed, or become unserviceable, or when, on taking stock, any discrepancy is discovered between the book balance and the quantity actually on hand, a report should be made at once to the Executive Engineer with full explanation of the circumstances, and the quantities, if surplus, brought as receipts on the stock register, and if found deficient, should be written off the books in the same way as if they had been issued, but their value should be debited, pending final orders, to Miscellaneous Advances.

1198. All articles of stock which are not likely to be required during the following twelve months should be reported to the Executive Engineer.

1199. Every officer is bound to take charge of public property which, from the death or departure of the person lately in charge, or from any other cause, may be left at or near his station without adequate protection.

1200. The cost of "Carriage" of materials which are borne as Stock will be charged to the sub-head of stock concerned. The carriage of materials issued from stock, or which have been issued or provided specially for a work, will be charged to the work concerned. Unless the carrying operation is subordinate to some work for which a day-book is prepared, it must be treated as a "Work" and shown in a separate day-book, but in all cases the object of moving the materials, the places from and to which conveyed, the distance, the quantity and approximate weight, must be clearly stated.

1201. When the stores are sufficiently extensive to require it, a Store-keeper will be appointed to the charge of them. The Store-keeper will have nothing to do with the disbursement of cash or the supply of materials. His duty will be confined to the custody,

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preservation, and issue of the stores under his charge, and to keeping the required returns relating to them.

1202. Stores should be issued by the Store-keeper only on receipt of an indent (Form No. 18), in which should be clearly shown the work or service for which the articles are required, and which should be signed by the Executive Engineer or a Sub-divisional officer.

Road Metal.

1203. A statement of receipts, issues and balances of road metal on each road will be prepared monthly by the Sub-divisional officer in Form No. 19, and forwarded by him to the Executive Engineer's office, where it will be recorded. For permanent record in the sub-divisional office these forms will be bound in a book, loose, sheets being submitted to the Executive Engineer monthly. The balance of metal in each mile should be shown monthly, whether there are any transactions on it during the month or not.

1204. No half-yearly register or return of road metal will be required, and the only other record necessary will be the rate-book (Form No. 43 B), which is kept in the Executive Engineer's office.

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1205. The manufacture or collection of material involving an outlay of Rs. 2,500, or upwards, must in all cases be covered by an estimate showing the proposed outlay and the material to be received as out-turn.

1206. If the material be for a work already duly sanctioned, or for reserve stock within the sanctioned limit for the division, the estimate will merely require the approval of the Superintending Engineer, but in all other cases the estimate must be duly sanctioned by competent authority, as though for an original work.

1207. Accounts of the manufacture or collection of materials will be rendered in day-books exactly as accounts of works. In order to render these accounts

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intelligible, it will be necessary to be very careful to keep the account of each operation in a distinct day-book.

1208. The outlay must in all cases be shown under such sub-heads as will admit of direct check; for instance, in the manufacture of bricks the sub-heads may be,—(1) moulding; (2) loading; (3) fuel; (4) unloading and sorting. In the manufacture of lime the sub-heads may be,—(1) limestone or other material; (2) fuel; (3) labour in burning; and so on for each different kind of manufacture. These sub-heads should be fixed and defined so as to afford an opportunity of comparing the results of similar operations.

1209. The quantity of material turned out must be shown in the day-books. Where there is an estimate for the operation, the material turned out will be priced at the estimated rates, but where there is no estimate, the rates to be used for the out-turn will be the usual stock rates of the sub-division, or the rates prevailing in the locality. The differences between the actual outlay and the value of the out-turn will be adjusted in the divisional office. The expenditure of raw material will, of course, not be exactly covered in quantity by the out-turn of manufactured goods; but care should be taken to see that the wastage is as small as possible.

1210. The account of every operation shall be closed at least once in every year at the end of the working season, notwithstanding that the operation, such as brick-making, may be continued from year to year. In such cases the operations of each season should be treated as a separate work.

1211. The progress made in sawyers' and stonemasons' work may, in ordinary cases, be very easily reported, by calculating the work done in such a manner as to show not only the number and nature of the finished articles delivered, but the number of square feet cut through in the one case, and rough or fine-

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dressed in the other. All reports of work in metals should show the weight of the articles made, as well as their number and nature. Carpenters' work should be reported as so many cubic feet of timber framing, and so many superficial feet of planking, grating, or of doors and windows. But carpenters' work will often be in an unfinished state at the time the work reports close, and it is desirable that in such cases the progress made should be generally, but clearly, reported.

Workshop Accounts.

1212. No work is to be undertaken in workshops of the department other than work required for the various branches of the department, except under some general or special order of the Local Government or Administration.

1213. In the case of work done for the Public Works Department, the expenditure will be debited in transfer monthly, as incurred or on completion of the job as may be most convenient to the indenting division; and will be brought upon the accounts of the indenting division—

- (a) either by direct debit to the work concerned,
- (b) or by debit to "Stock" when the manufactured articles are for the general purposes of the division.

1214. In the case of work done for other Government Departments, the estimated outlay of the official year must be adjusted in advance either in one pay-

Chapter XI, paragraph 1214.—Cancel the last sentence.

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cash payment.

1215. Where the jobs are of a trifling character, the procedure laid down in paras. 1213 and 1214 need not be enforced, but at the end of each official year all charges actually incurred in the shops should be adjusted in transfer to the division or department concerned.

Workshop Accounts.

1216. No work should be undertaken for municipalities or private parties before the whole estimated cost, including all charges for supervision, profit, etc., that may be leviable under the rules for the time being in force has been paid to the Executive Engineer, or into a Government treasury to the credit of the Public Works Department—see also para. 1252.

1217. The accounts to be kept in workshops attached to divisions, will depend on the extent of the operations and the size of the shops.

1218. Definite rules for all workshop accounts cannot therefore, be laid down, and the following rules which are suitable to and intended for the larger class of divisional shops may be modified locally according to circumstances.

1219. For small shops, the general rules and procedure prescribed for the manufacture of stock and the general forms which are applicable to works, may be found suitable, but for larger shops where the number of separate jobs undertaken is large, when the incidence of the debit is frequently different, or when precision as to the cost is necessary, it will probably be advisable that a separate set of accounts, as detailed below, should be kept.

1220. The divisional workshops may be treated as a distinct sub-division, or it may form a portion of a sub-divisional charge. The officer in charge will obtain funds from the Executive Engineer in exactly the same manner as if he were a Sub-divisional officer, either holding an imprest drawing on the Executive Engineer's treasury account or being supplied with cash from time to time.

1221. All materials required will either be obtained from the divisional or sub-divisional stock or a separate workshop stock account may be kept.

1222. The following special forms are intended for workshops of the larger class :—

Combined muster roll, time sheet and
acquittance roll Form No. W. 1

Workshop Accounts.

Allocated abstract for labour or stores	Form No.	W. 2
Register of arrears of labour	. . . „ „	W. 3
Register of workshop orders	. . . „ „	W. 4
Indent and invoice for stock	. . . „ „	W. 5
Workshop warrant	. . . „ „	W. 6
Schedule of work done	. . . „ „	W. 7
Account-current	. . . „ „	W. 8

1223. Each man employed in the workshop will be known by a certain number which he will bear on the muster roll.

1224. The time-keeper will enter daily in the muster roll the pay in annas (or half annas) earned by each man at work and the number of the work order on which he has been employed during the day. If employed on more than one work during the day the proportion of his daily wage due to each work should be entered. Deduction should be made for fines levied on account of bad work or late attendance and the net amount only entered.

1225. Separate muster rolls should be kept for overtime and the total amount due on them added on to the ordinary muster roll on which payment is made, in the column provided for that purpose.

1226. Muster rolls may be kept for any convenient period, a week, ten days, half month or month.

1227. Payments may be made on muster rolls at any time during the month, but at the end of the month the items unpaid will be transferred to the register of arrears of labour, in which payments of labour in arrears will be recorded.

1228. At the end of each day the charges for labour will be totalled in annas, and the charges on each work abstracted in the allocated abstract (Form No. W. 2).

1229. The daily totals of the Muster roll and of the allocated abstract must be compared and any difference at once investigated and rectified.

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1230. The charges for labour against the several works to be entered in Form No. W. 2 should also be recorded and totalled in annas and not in Rs. a. p. At the end of the month the allocated abstract should be cross totalled, thus bringing out the total monthly charge for labour against each job, and the grand total should be compared and agreed with the total charges in the several muster rolls.

1231. The same form of allocated abstract will be used for abstracting stock receipts.

1232. It will be posted from the allocation entered on the back of indent Form No. W. 5 as described below.

1233. The register of arrears of labour will be posted from the entries of unpaid labour in the muster rolls. It is not necessary that details should be given in this register of the muster roll for the latest period of the month which would be paid early in the following month, but the total of that muster roll should be entered as well as the amount paid on it during the month following that to which it relates.

1234. No work will be undertaken except under a written order approved by the officer in charge of the shops under general instructions of the Executive Engineer.

1235. The order having been passed by the officer in charge, it will be at once posted in the register of workshop orders (Form No. W. 4), a number being given to each different work should there be more than one work entered in the order; these numbers will be consecutive for each year.

1236. The orders should be similarly numbered and filed consecutively in a guard file.

1237. The register shows the order number, the date of receipt, by whom ordered, description of order, date of completion, its value when finished, and reference to advice of despatch.

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1238. Stores required for the workshops from any source will be obtained on requisition in Form No. W. 5, which is an indent and invoice combined. The counterfoil shows the order number of the work for which the stores are required in order to facilitate the abstraction of values of the store issues by work. The counterfoil and the first-half of the indent having been filled in by the foreman concerned and signed by the officer in charge, the indent with receipt form attached will be torn off and sent to the officer on whom the indent is made. The supplying officer will fill in the second-half of the indent and the form of receipt, and return both to the workshops with the stores supplied. On receipt of the stores the workshop officer will sign the receipt, return it to the supplying officer, allocate the value of stores received by works on back of the indent and paste the indent to its counterfoil. Values of store issues will then be posted in the allocated abstract (Form No. W. 2).

1239. If the supplying officer has not received advice of rates and values, he will either apply to the divisional office for the necessary information or return the indent through the Executive Engineer.

1240. As a rule, not more than one indent for stores should be submitted daily, but if more than one is absolutely necessary, all should be abstracted on the back of one indent and a note made to that effect on the backs of the others.

1241. On the completion of a job, the articles ordered will be forwarded to their destination under cover of a workshop warrant in Form No. W. 6, which will be receipted and returned by the officer to whom the articles are supplied. If the value cannot at the time of despatch be arrived at, the columns headed Unit, Rate, and Value will be left blank.

1242. This form will also be used on the occasion of the return of stores to stock, in which case the value of stores so returned will be posted in the allocated

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abstract as a minus amount against the work to which they were originally charged.

1243. There are certain items of payment for labour and stores which cannot be charged directly to any specific work. These are called "General Charges," and are indicated in the muster roll and the allocated abstract by the letters G. C. At the end of the month the total of general charges, obtained as regards petty payments from the cash book, and as regards labour and stock from the allocated abstracts, will be roughly distributed over the works in hand during the month in proportion to the labour charges on each work as shown in the allocated abstract for labour.

1244. The schedules of work done (Form No. W. 7) will then be prepared. A separate schedule is required for each sub-divisional officer and for each division or department for whom work has been done in the workshops during the month.

1245. The schedules will be posted, as regards cash from the cash book, as regards labour and stock from the allocated abstracts, and as regards general charges from the distribution of such charges as described in para. 1243.

1246. Additional charges, called "Indirect charges," will be made on such work (other than work done for the division), and at such percentages on the cost as may be settled from time to time.

1247. The schedules of work done for each sub-division having been prepared, the total should be posted in the account current (Form No. W. 8) on the Cr. side under the head of "Transfers within Division," and the schedule sent to the officer concerned for acceptance, allocation and return.

1248. Schedules of work done for other divisions and departments and on deposit account will be submitted with the monthly account-current to the Executive Engineer for adjustment.

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1249. The form of schedule may be used, when required, as a bill.

1250. The workshop suspense account current (Form No. W. 8) will be posted as follows :—

The abstract of indirect charges will first be posted from the totals of such charges as shown in the several schedules; the total amount will then be entered in the body of the account current on the Dr. side.

The cash outlay for labour and for miscellaneous purchases, contract or piece-work, etc., will be posted from the cash book.

The total value of stock received will be posted from the allocated abstract of stock. Stock will usually be received from one source only, but if from more, special arrangements will have to be made so as to arrive at the value of stock received from each source. This may be done by progressive totals recorded on the indents.

The entries on the Cr. side of the account will be supported by schedules of work done and by warrants for stores returned.

The opening balance of this account will be on the Dr. side, if the amount of unadjusted charges exceeds the amount of unpaid wages, and on the Cr. side, if the reverse is the case.

A detail of the closing balance will be given on the back of the account current.

The items of unadjusted charges will be supported by schedules and a reason given for the cause of non-adjustment.

Under unpaid wages the balance due to labour at end of the month should agree with the total amount due as shown in the register of arrears of labour (Form No. W. 3.)

1251. All works to be done in the workshop likely to cost more than Rs. 200 should be separately estimated for and a record of the expenditure thereon should be maintained in a register of works (Form No. 30 A). Such works should be distinguished by the letter E prefixed to the workshop order number. The register of works can be readily posted from the schedules of work done.

1252. Private work may be undertaken at the discretion of the Executive Engineer under the general approval of the Superintending Engineer, but it is

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imperative that no work should be commenced on private account before the total estimated cost of the job has been deposited. This rule may, however, be relaxed at the discretion of the Executive Engineer in the case of employés of the division provided that the expenditure incurred is deducted monthly from the salaries of such employés.

1253. Private work should be distinguished by the letter P prefixed to the workshop order number.

Vouchers.

1254. As a general rule every payment charged in the accounts of the Department must be supported by a voucher giving full particulars of the claim in respect of which the payment has been made. This voucher should bear, or have attached, an acknowledgment of the payment, signed by the person by whom or in whose behalf the claim is put forward.

1255. It is left to the discretion of Executive Engineers to decide whether the vouchers obtained by their subordinate disbursing officers, in support of payments under Rs. 10 each, should be submitted with the subordinate officers' accounts to the Executive Engineer or recorded by the subordinate disbursing officer himself. But vouchers for payments to members of the establishment, or for service postage stamps, State telegrams, or fees for money orders, should be invariably obtained and submitted for audit—*vide* Volume II, Chapter II, para. 225.

NOTE.—If the receipt for a telegram is erroneously marked "Private," the charge must be supported by a certificate from the head of the office, that it was on Public Service.

1256. In any case in which it is not possible to support a payment by a voucher, a certificate of payment signed by the disbursing officer, and endorsed if necessary by his superior officer, should invariably be recorded.

Vouchers.

1257. Duplicates, or copies, of receipts or vouchers in lieu of those alleged to be lost or missing should in no case be made or issued. If any necessity for such a document arises, a certificate may be issued to the effect that it is found from the accounts (or other records) that on a specified day a certain sum was received from or paid to A. B. on a certain account.

1258. A certified copy of a receipted voucher should be retained by the officer concerned, whenever such a document is required to complete the records of his office, but the contractor or other claimant should not be required to sign such copy.

1259. If an Executive Engineer or other disbursing officer have reason to expect any difficulty in obtaining, from the person to whom money is due, a receipt in the proper form, it is open to him to require the claimant to attend at his office for payment and to decline to hand him the cheque or coin until the acknowledgment of discharge of the claim has been given. A similar procedure should be adopted in like cases of payments at a distance by cheque or money-order; but in these cases a note of the despatch of the cheque must be made on the voucher or the acknowledgment of the money-order attached to it.

1260. An anna stamp must be affixed to all acknowledgments taken for payments of sums over Rs. 20, but where the residue of a claim discharged after recovery of an advance is not more than Rs. 20, the acknowledgment of such balance does not require a stamp. Under the provisions of the Indian Stamp Act, Barrack Sergeants on the Unattached list are not required to affix stamps to their acknowledgments for receipt of their pay. In the case of articles supplied by value-payable post to a Government office, formal receipts from the firms who supplied them should be obtained for the payments and submitted to audit, if amounting to Rs. 10 or more. A memorandum may be endorsed on the vendor's receipt to the effect that the payment was made through the Post Office, and this will cover

Vouchers.

charges for postal commission. No stamp is required on receipts given for money paid to a Government officer on behalf of Government.

1261. The amount admitted and paid on all bills must be expressed in words and figures in the receipt on the bill. Every voucher must bear a pay order. If a bill is paid in part only, the pay order must be expressed in words and figures.

1262. When the payee signs in the vernacular, the amount acknowledged should also be noted in the vernacular as well as in English.

1263. In the case of payees who can neither read nor write, their marks or seal should be attested by two competent witnesses, in whose presence the nature of the payment should be fully explained.

1264. As a general rule, vouchers should be prepared in English, but a document which is in the vernacular will be accepted as a valid voucher, provided that it bears a brief note of the particulars in English, entered by an officer not under the standing of a sub-divisional officer.

1265. Suppliers of stores should be encouraged to submit their bill in departmental forms, but bills in their own forms when prepared in English may be accepted, the necessary particulars required by the departmental form being added by the disbursing officer.

1266. No fees should ever be charged either for forms of bills supplied, or for clerical assistance rendered in the preparation of bills; but a contractor requiring a copy of his contract certificate or an extract from his account in the contractor's ledger should be furnished with the same. A nominal charge, as a rule not exceeding one rupee, may be made at the discretion of the officer supplying the information which should be credited to Government as a miscellaneous receipt.

1267. Payments may be made to contractors, for work done or supplies received, on Form Nos. 14, 15 or

Accounts to be rendered to Executive Engineer.

16. Receipts for payments "on account" may be taken either on the detailed contract certificate (Form No. 14 on white paper) or on a hand receipt (Form No. 16); a consideration of the amount of detail required will decide which should be used. When contractors or suppliers are paid up at once on completion of work or supplies, Form No. 15 will be used, in which form a number of payees' accounts may be included and in which their own bills may be summarised.

1268. Form No. 14 should be locally printed both on white and yellow paper in the vernacular, as well as in English, the form on yellow paper being for use when final payments are made to contractors on closing running accounts. These forms, printed in English only, can be obtained from the Contractor for Government Stock Forms, Calcutta.

Accounts to be rendered to Executive Engineer.

1269. On the first working day of each month, before any cash transaction has taken place, the sub-divisional officer, if in charge of a cash chest, will count the cash in his possession and send to the Executive Engineer a statement of actual cash balance in Form No. 1. He will also at the same time submit to the Executive Engineer a copy of his cash book up to the end of the previous month.

1270. Besides the above, the monthly returns to be submitted by a sub-divisional officer will consist of—

A day book, or task work form or works abstract for each work and for each manufacturing account, with vouchers attached to each—(Forms Nos. 7A to B).

A requisition for each *completed* petty work not exceeding Rs. 200—(Forms Nos. 8A and 8B).

A list of uncompleted petty works executed on requisitions—(Form No. 34).

Account of daily receipts and issues of stock—(Form No. 9).

Accounts to be rendered to Executive Engineer.

Abstract of stock materials received—(Form No. 10).

Abstract of stock materials issued (Form No. 11).

Monthly return of receipts, issues and balances of stock—
(Form No. 12).

Monthly return of receipts, issues and balances of tools
and plant—(Form No. 12).

Measurement book or sheets—(Form No. 6) (when re-
quired, *vide* para. 1116).

Statement of receipts, issues and balances of road metal
—(Form No. 19).

1271. Accounts should be submitted to the divisional office as soon after the close of each month as possible. Ordinarily they should reach the Executive Engineer's office on the 5th of the month following that in which the expenditure was incurred. In sub-divisions exceptionally situated the time allowed for submission may be extended at the discretion of the Executive Engineer, but such extension should not be allowed to interfere with the punctual submission of divisional accounts to the Examiner's office.

1272. The half-yearly accounts of stores to be submitted as soon as possible after the 31st March and 30th September are—

Half-yearly balance return of tools and plant—(Form No. 13).

Half-yearly balance return of stock—(Form No. 13).

Supplement to balance return of tools and plant—(Form No. 42E).

1273. Adjustments in accounts will be necessary—

- (1) On the return of materials from works to stock.
- (2) On the transfer of materials from one work to another.
- (3) On the discovery of an erroneous charge which should, in a previous month, have been debited to some other estimate or head of account.

Transfers of Charge.

- (4) On the transfer of a debit or credit from one account to another, except in the case of adjustment in the divisional office of sums at debit or credit of a suspense head, *e.g.*, "Miscellaneous advances" to or from a work or a final head of account.

1274. The officer initiating the adjustment will fill in an order for a write-back in Form No. 17, as far as he is able to do so, and forward it to the divisional office, where it will be completed.

1275. The transaction will then be posted in the adjustment book (Form No. 25) and the necessary entries will then be made in the accounts concerned.

1276. The order for the write-back will be submitted to audit with the monthly accounts as a voucher in support of the entry made in the account debited.

1277. Officers ordering writes-back of the value of materials are responsible that materials transferred to other works are worth the sum at which they are charged, and that materials returned to store are in good condition, are likely to be used within a reasonable time, and are priced not above market rates or the stock rates of the division.

Transfers of charge.

1278. The transfer (permanent or temporary) of a sub-divisional charge from one officer to another will be conducted under the rules given in the following paragraphs.

1279. The sub-divisional cash book or imprest account will be closed on the date of transfer, and a note, as per Form A below recorded in it, under the signature of both the relieved and relieving officers showing the cash and treasury balances (if any) made over and received in transfer by them respectively.

CHAP. XI.] ACCOUNTS OF SUB-DIVISIONAL OFFICERS.

Transfers of Charge.

1280. The following receipts (prepared by the relieved officer) will be signed by the relieving officer:—

Form A.

Received in transfer from A. B., late officer in charge—
sub-division, the following sums:—

Drawing account (if any) balance at credit in—			
A Treasury	.	.	00 0 0
Cash in hand	.	.	00 0 0
Imprests—			
E. F.	.	.	00
G. H.	.	.	00 0 0
Total			<u>00 0 0</u>

“Certified that the cash account has this day been closed, and that the balances shown in it correspond with the amounts entered above.”

C. D.,

Relieving Sub-Divisional Officer.

(Station and date.)

The relieving officer should also sign a receipt for the number of unused cheques (if any) made over to him.

Form B.

Received in transfer from A. B., late officer in charge—
sub-division, the stock and tools and plant which have been in his personal custody, as detailed in the last balance return and accounts of receipts and issues to date. The returns for the half-year ended ———— and for the month of ———— for the whole sub-division have been submitted to the Executive Engineer, and the account of daily receipts and issues for the current month has been written up to date.

C. D.,

Relieving Sub-Divisional Officer.

(Station and date.)

Transfers of Charge.

1281. In the case of surveying and mathematical instruments a detailed report on their state should be prepared in Form No. 42E., and signed by the relieving officer. This report, together with the above-mentioned receipts, will be submitted by the relieving officer to the Executive Engineer with the Transfer Report (Form No. 146); a copy of the receipts will be given to the relieved officer, if desired by him.

1282. The relieving officer will then, unless otherwise ordered, proceed with the relieved officer to inspect the records, cash, stores, works and materials at site of works, under charge of the subordinates of the sub-division. He will examine the accounts, count the cash, inspect the stores, and count, weigh, and measure certain selected articles in order to test the accuracy of the returns, and will minutely examine the work in progress as to its quality and as to its correctness according to the sanctioned plans and estimates; he will also record his opinion as to the correctness of the accounts of materials at site.

1283. A joint report of the transfer of the sub-divisional charge will be made to the Executive Engineer in Form No. 146. The relieving officer should take this opportunity of bringing to notice any irregularities that may have come officially under his notice. If he fails to bring to notice within a reasonable period any deficiency or defect in work or stores taken over from his predecessor, he will be held responsible for the same so far as it may have been practicable for him to ascertain such deficiency or defect.

1284. An officer must not delay making over charge after the arrival of the relieving officer, nor must he without a medical certificate, or the permission of the Executive Engineer, leave his head-quarters before the arrival of his successor.

1285. In the case of the charge of a sub-division becoming vacant by the death or sudden departure of the officer in charge, the succeeding officer will proceed,

Transfers of Charge.

as above described, for a relief, forwarding to the Executive Engineer the receipts which would otherwise be prepared by the relieved officer.

1286. The relieving officer will take up the expenditure of cash and stores from and for the first day of the month during which the relief took place, and submit the next monthly accounts in the same manner as if he had been in charge during the whole month. But the relieved officer remains responsible that proper explanation is forthcoming for transactions during his incumbency.

1287. A register should be kept in each sub-divisional office showing the period of incumbency of each officer in charge.

1288. The transfer report on receipt by the Executive Engineer will be scrutinised by him, any remarks necessary being entered in the column provided for that purpose. The report will then be forwarded to the Superintending Engineer, who, after passing such orders as may be necessary, will return it to the Executive Engineer for record in the divisional office.

Chapter XII. — Accounts of Executive Engineers.

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Introductory Remarks.

1289. The system of accounts in the Public Works Department is framed upon the principle that the Executive Engineer of a division shall obtain a monthly clearance from the Examiner for the whole of the cash expenditure incurred within his division, whether by himself or his subordinates. It is also designed in view of relieving him as much as possible from the duty of keeping books in detail; while at the same time it is intended that he should keep up such records as shall enable him to maintain a full control over the expenditure, and that he shall be held responsible for good management and economy throughout his division.

1290. The means by which it is sought to effect these ends are—first, by holding the Executive Engineer responsible that clear accounts are kept up of his own immediate cash transactions and of the materials received or issued in his immediate charge; and that similar accounts are kept up and duly submitted to him by those of his assistants and subordinates who are entrusted with cash or stores; next, by requiring the Accountant, under the general direction of the Executive Engineer, to abstract and condense the whole cash transactions of the division for each month into one account, which the Executive Engineer will submit, with the needful explanatory vouchers and schedules of works executed, to the Examiner for audit; lastly, by the establishment of a Central Office of Account and

Introductory Remarks.

Audit, where the monthly accounts shall be examined and audited and then posted to their proper heads of service, and the whole Public Works expenditure of each Province or Circle of Administration be compiled and recorded against the annual grants and other sanctions for outlay.

1291. One primary aim kept in view in framing the accounts of the department is to exhibit, through as simple a process as possible, but with thorough accuracy, the actual cost of work done, and the actual receipts of the department. But it is also necessary that the accounts should be so kept, and the details so fully recorded, as to afford the requisite means for satisfying any inquisition that may have to be made into the particulars of any case, whether bearing on the economy of the work, or the honesty of the monetary transactions. It is therefore by no means sufficient that an officer's accounts as worked up should be correct to his own satisfaction; the records and details must be such as to admit of ready exposition to any one who is a reasonably proficient Accountant.

1292. Another essential point which is apt to interfere with simplicity in keeping the accounts is this, that the records of payment, measurement, and transactions in general, must be so clear, explicit, and self-contained as to be producible as satisfactory and convincing evidence of facts, if required in a Court of Law. This requirement makes it necessary to be most careful in the preparation and preservation of all original records, such as Measurement Books, Muster Rolls, Labour Reports, etc., and also makes it incumbent to avoid a practice, which is very apt to come into play if not rigorously checked, of making numerous alterations, corrections and erasures in accounts, so as not only to impair their validity, but perhaps to render them unintelligible.

1293. Again, the necessity of having details which will satisfy the need for statistical information and for

Transactions with Civil Treasuries and Banks.

analysis of the comparative advantages of various descriptions of work, of buildings, etc., frequently makes it requisite to multiply accounts, by keeping separate accounts for the several component parts of a work, when the primary wants of the accounts of work would not appear to call for any such division. Thus the expenditure upon one sort of roof or one description of building adopted for another, on the ground of the cost of the maintenance or repairs, would probably be required to be kept separate.

1294. From these remarks it will be gathered that it is very often reasonable and necessary to require from officers much fuller, clearer, and more detailed accounts than the *primâ facie* wants of the case would appear to demand.

Transactions with Civil Treasuries and Banks.

1295. Executive Engineers are placed in funds by means of monthly Letters of Credit granted in their favour by the Provincial Accountant General, on the requisition of the Examiner, and they obtain money for disbursements solely by cheques against their Letters of Credit. Cash receipts which they realise are paid into the treasury, *vide* paras. 1310 and 1311. Letters of Credit which have not been operated on or renewed in the meantime, lapse six months after the expiration of the financial year to which they pertain.

1296. A Letter of Credit is the Executive Engineer's authority to draw, and the Treasury Officer's authority to cash, cheques up to its amount. The Treasury Officer debits the Executive Engineer with paid cheques only and not with the amount of the Letter of Credit.

1297. Applications for Letters of Credit in Form No. 41D will be sent to the Examiner on or before the 10th of each month for the amount of credit required during the succeeding month. Should no Letter of Credit be required for any month, this form must still be submitted, lines 12 to 15 of Part I being left blank,

Transactions with Civil Treasuries and Banks.

and the approximate account of revenue and expenditure in Part II being completed in order to enable the Examiner to prepare the estimate of approximate receipts, expenditure, and unspent balances for the whole province.

1298. With the applications for credits for the months of December, January, February and March an extract from the Register of Liabilities in Form No. 41 F should also be submitted.

1299. No letter of advice of a credit having been granted will, as a rule, be sent by the Examiner, except when a reduction in the demand of the Executive Engineer has been made. In case of funds not being available owing to the Letters of Credit not having reached the Bank or Treasury, the Executive Engineer will telegraph to the Examiner, whose reply, to the effect that a Letter of Credit has been issued in his favour, will be authority for the Bank's Agent or Treasury Officer to cash cheques up to the amount specified by the Examiner.

1300. A supplementary credit may be granted at any time to an Executive Engineer in addition to his ordinary monthly Letter of Credit, provided due cause is shown and the credit asked for will not entail any excess over grants placed at his disposal.

1301. Applications for supplementary credits, especially applications by telegraph, occasion inconvenience, and should be avoided as far as possible.

1302. When an Executive Engineer applies for a Letter of Credit by telegram he should invariably follow up the telegram with a formal application in Form No. 41 D, and an explanation of the reasons for the urgency of the application.

1303. A Pass-book will be maintained, in Civil Account Form No. 63, in which will be entered the amount of the Letter of Credit granted in favour of the Executive Engineer, and the cheques paid day by day to his order.

Transactions with Civil Treasuries and Banks.

1304. The Pass-book is a record of the Executive Engineer's office, but it should be sent periodically to the Treasury to be written up. The Pass-book of an Executive Engineer at the same station as the Treasury should be sent to be written up once a week; that of an Executive Engineer at a distance may be sent at longer intervals, the dates being generally fixed in communication with the Treasury Officer, but in all cases the Pass-book must be sent immediately after the close of every month in view to the early preparation of the certificate referred to in paras. 1305 and 1307. In cases where an Executive Engineer has more than one banking account, a separate Pass-book is maintained for each account.

1305. At the end of the month the Treasury Officer will furnish the Executive Engineer with a certificate as follows (Form No. 20B) :—

“ I hereby certify that the undrawn balance in the Passbook of A. B., Executive Engineer, at end of _____ 190 is Rs. 2,000,”

to which the Executive Engineer will subjoin a memorandum of cheques unpaid, as follows :—

“ Deduct cheques issued but unpaid, viz.—		Rs.
“ No. 19, dated	.	150
“ No. 26, „	.	50
“ No. 15, „	.	70

TOTAL	.	270
“ Add Balance as per my Cash Book	.	1,730

“ Balance as per Treasury certificate	.	2,000”

1306. The original certificate will be forwarded by the Executive Engineer to the Examiner with his Divisional Cash Balance Return.

1307. An Executive Engineer may empower any of his Sub-divisional Officers, for whom a sub-divisional

Transactions with Civil Treasuries and Banks.

treasure chest has been sanctioned, to draw cheques against his Letter of Credit up to any limit which he may specify. In such cases the cheques of the Sub-divisional Officer should be marked by a distinguishing letter, and the memorandum of unpaid cheques will be prepared after the following form:—

“ Deduct cheques issued but unpaid, viz.—		
“ Of Executive Engineer—		
	Rs.	
“ No. 19, Book No.	150	
“ No. 26, „ „	50	
“ Of Assistant Engineer—		
“ No. 15A, Book No.	80	
“ No. 18A, „ „	60	
	TOTAL	340
“ Balance undrawn—		
“ viz.—Of Executive Engineer	1,740	
“ Of Assistant Engineer	720	
		2,460 ”

1308. When funds are required for a subordinate at a different Treasury from that with which the Executive Engineer himself banks, the latter should obtain a Letter of Credit on that Treasury, and then empower his subordinate to draw against it. Funds should not be made available for such a purpose by means of Remittance Transfer Receipts.

1309. An Executive Engineer or his Sub-divisional Officers may obtain funds when necessary from Sub-Treasuries by means of cheques, which should be distinguished by the different numbers and letters from those drawn against the Treasury, and the number of the cheque book to be used should be communicated to the Sub-Treasury Officer through the Treasury Officer. In such case the Executive Engineer should give notice to the Treasury Officer, from time to time, of the probable amount of his drawings on each Sub-Treasury, in order

Transactions with Civil Treasuries and Banks.

that funds may as far as convenient be provided. The cheques thus drawn will be entered by the Treasury Officer in the Pass-book against the Letter of Credit of the Executive Engineer, as if they had been drawn directly against the Treasury. Bi-lingual cheques should be used when drawing upon Sub-Treasuries or Tehsils of which the officer in charge is ignorant of the English language.

1310. Cash which an Executive Engineer may realize will not be available for expenditure, but will be paid into the Treasury as soon as possible after realization to credit of Government in the Public Works Department, and not to the credit of the Executive Engineer's Drawing Account. Credits in his cash-book to such heads as Income-tax, Service Funds, etc., recovered by deductions from bills charged off on the expenditure side, are not to be paid into Treasury by the Executive Engineer.

1311. Should an Executive Engineer, however, require to make use of cash receipts temporarily for current expenditure, he may do so; but before the end of the month, he must send to the Treasury a cheque for the amount thus made use of, and obtain a receipt from the Treasury for that sum, which will thus appear in the Treasury accounts as a receipt from the Public Works Department, and in those of the Executive Engineer as having been paid into the Treasury. When a cheque is sent to the Treasury, not for cash payment, but for credit of the amount in the Treasury accounts, the cheque should be drawn in favour of the Executive Engineer himself, and endorsed by that officer with the words "Received payment by transfer credit to the Public Works Department."

1312. Miscellaneous receipts paid in need not be classified in the letter, warrant or book to the Treasury to receive them; but they must on recovery be specified in detail in the Executive Engineer's books and monthly accounts.

Transactions with Civil Treasuries and Banks

1313. The Executive Engineer will keep a separate remittance book (Form No. 20 C), in which he will enter all the payments thus made to the Treasury, and this book with a separate memorandum of advice, must be sent with the cash or cheque, and be receipted by the Accountant and Treasurer when the remittance is under Rs. 500, and by the Treasury Officer when it exceeds that amount.

1314. At the end of each month, a consolidated receipt for the remittances made during the month will be prepared by the Executive Engineer, in Form No. 20 D, and sent with the remittance book to the Treasury Officer, who, after verifying the entries, will sign the book and the receipt, and return them to the Executive Engineer. The Executive Engineer will retain the book in his possession, but will attach the consolidated receipt to his monthly account current submitted to the Examiner as a voucher for the payments into the Treasury.

NOTE.—The remittance book is not adapted for the case of remittances made to Presidency Banks of cheques paid in as Public Works receipts. In these cases the entry should be made in the remittance book; but in the place for the treasury receipt should be entered "By Bank Cheques" and the book need not be sent with the remittance, provided that the cheques are always endorsed "Pay to the Bank of _____" or "Credit account of Government."

1315. Officers of this department are prohibited from opening any deposit account with Civil Treasuries or State Banks.

1316. No officer may have an account in his public capacity with any bank without the previous sanction of the Accountant General, Public Works Department.

1317. The permission will be given in the following cases :—

- (1) For the moneys and accounts of private or public institutions which are financially independent of Government, and for which Government is not financially responsible, *e.g.*, dispensaries, grant-in-aid schools, regimental funds.

Transactions with Civil Treasuries and Banks.

- (2) For moneys raised by voluntary subscription for any public or quasi-public purpose.
- (3) To political officers for moneys in respect of which they have transactions with Native Chiefs, but not for moneys employed in the ordinary course of public service.

1318. The permission must not be given in the following cases :—

- (1) Where the money lodged in the private account is drawn from the Government Treasury for expenditure upon public account or is received in order to be paid into the Government Treasury either as revenue or as deposit.
- (2) Where the money forms part of a balance of an account submitted to the Account Department or the receipts or out-goings are transactions of which the officer is bound to render an account to the Account Department.
- (3) Where the money by law, or by any order of Government or of a Court of Justice, must be deposited with, or held in trust by, any officer of Government in his official capacity.
- (4) Where the money is advanced for contingent expenditure or, under the rules of the Public Works Department, to Civil Officers for Public Works expenditure.

1319. Other cases will be decided upon their merits, the principle to be observed being that no transaction of receipt or payment in which Government is concerned should occur otherwise than as a receipt or payment at a Government Treasury, except upon some definite ground of convenience to the public service. The personal convenience of the officer charged with the duty of making receipts or payments is not a ground for permitting an account to be opened with a bank.

1320. Whenever, under proper authority, public money is placed in a private bank, the payments and receipts should be carried through the cash column of the Cash Book; the balance in the hands of such banker

Cash.

must be shown as an advance in the balance of the account current, and a voucher submitted certifying to such balance.

1321. No officer or subordinate shall borrow money on account of Government without direct authority, except in cases of emergency, when the officers in charge of the Treasuries within reach certify that they are unable to meet his demands; and in these cases a report must at once be made to the Superintending Engineer.

Cash.

1322. On the first working day of each month, before any cash transaction has taken place, the cash in the divisional cash chest will be counted and a statement of the actual cash balance prepared in Form No. 1.

1323. There is no occasion for the Executive Engineer to be himself then present; it will be sufficient if, at the earliest possible date, subsequently, he verifies the accuracy of the office copy of the balance statement. Whenever the Executive Engineer counts the cash, and this should, as a rule be not less frequent than once a month, he should make a note in the Cash Book of the total amount found in chest.

1324. As soon as all the sub-divisional cash balance returns are received, they will be abstracted into the divisional statement of Cash and Treasury balances, Form No. 20A, which will be submitted to the Examiner as soon as possible after the 1st of each month, accompanied by the Treasury officer's certificates in support of the balance of Letters of Credit in favour of the Executive Engineer in each Treasury.

1325. The disbursing officer's cash balance returns of the 31st March should be sent in original to the Examiner with the divisional statement of actual cash balance; they will be returned to the Executive Engineer after audit of the month's accounts.

1326. The whole of the Executive Engineer's cash transactions are recorded in his Cash Book, whence

Revenue.

they are posted in the Cash Abstract Book (Form No. 26). Adjustments or writes-back between works, heads of service or accounts, are to be recorded, not in the Cash Book, but in the Adjustment Book (Form No. 25) and posted from thence into the Cash Abstract Book (Form No. 26).

1327. Full particulars regarding the Cash Book are given in paras. 1120 to 1141.

1328. The charges for "Establishment" and "Tools and Plant" should be placed under "Imperial" or "Provincial" according as the division is classed as Imperial or Provincial. The amounts to be charged to Imperial, Provincial, or Local, on account of work done or revenue realized by one fund for another, consist of certain percentages upon the outlay (including cash and stock) or upon the amount of revenue realized. These charges will, by means of the Adjustment Book, as explained in para. 1326, be debited to the fund and service concerned by credit to "Establishment" and "Tools and Plant."

1329. The percentages chargeable between Imperial and Provincial are given in para. 2119.

1330. The percentages chargeable for the use of Provincial Establishment and Tools and Plant to Incorporated and Excluded Local Funds and Contribution works vary according to the rules in force in each Province.

Revenue.

1331. The revenue of the Public Works Department is classed as Imperial, Provincial or Local, according to the source from which it is derived. Revenue of the Buildings and Roads and Irrigation Branches is classified under the heads shown in Appendix 22, and monthly registers of the revenue from each branch should be maintained in Public Works Department Form No. 32H.

Chapter XII, paragraph 1332:—Expunge the word "office" before "establishment" in the last sentence of this paragraph.

Revenue.

preserved between receipts to be credited to Revenue and receipts to be credited to Suspense Accounts or heads of service. Receipts by sales of stock or recoveries of miscellaneous advances, or receipts of deposits, are to be credited to the Suspense heads concerned, and not to Revenue. Refunds of expenditure and writes-back of charges are to be credited to the head to which the expenditure was originally debited. And receipts from other provinces and departments are to be credited under the rules laid down, to the provinces and departments concerned. Fines and forfeitures of deposits recovered from contractors should, in cases where the work, on account of which the penalty is exacted, suffers damage, or where its cost is unduly enhanced, be credited to the work, but in all other cases, to Revenue. Fines recovered from office establishment should be treated as reduction of expenditure instead of being credited to Revenue.

1333. In the Irrigation Branch receipts from sales of Tools and Plant, transfers of tools and plant, and all other refunds of outlay, will be treated as direct reduction of expenditure. The head "Receipts on Capital Account" will be credited only when the recovery cannot be allocated to any particular work or head of account.

1334. Refunds of revenue should be entered under the several classes and heads of receipt. Such refunds will be entered in detail in the Register of Revenue as deduction entries from the class and head of Revenue concerned.

1335. The following rules refer principally to the accounts of revenue, such as the water-rent from canals and other irrigation and navigation works, which, although Public Works revenue, is realized in the Civil Department. The assessment and the annual estimate of such revenue being made in the Public Works Department, the functions of the Civil Department in respect of it are confined to the collection; and the

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realization will be brought to credit in the Public Works books by the Examiner.

1336. A register of revenue collected in the Civil Department will be kept in the Examiner's office, showing the monthly realizations; the register will show the canal, or other work, on account of which the revenue has been received, detailing the different divisions; and will distinguish also the treasuries at which the collections have been made. From this register a revenue journal will be prepared, the monthly total entries of which will be carried into the Provincial register.

1337. The entries in this register will be made from a monthly return of Public Works revenue realized in the Civil Department, which will be furnished to the Examiner by the Provincial Accountant General.

1338. The general supervision of the collection of revenue from irrigation works will rest with the Chief Engineer or other administrative head of the Department, who will frame the annual estimate, and the revised estimate, to be prepared as soon as the actual assessment of the year is made; and whose duty it will be to watch carefully the progress of the realizations during the course of the year.

1339. Every Executive Engineer of a canal division or other irrigation or navigation work, from which revenue is realized, will keep, in addition to the usual vernacular records, a register of revenue in English, showing in detail the demands or assessments, and the amounts realized against them by Civil officers. The latter entries will be obtained from the monthly returns of realizations furnished by the Collector to the Executive Engineer.

1340. The Executive Engineer will submit to the Examiner a half-yearly return compiled from the revenue register, showing the progress made in collecting the revenue assessed for the division; the Examiner will compare the entries in this return with the amounts

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brought to credit of revenue in his books, and will at once see to the adjustment of any discrepancies.

1341. It will be the duty of the Examiner to bring to notice any marked shortcoming of revenue realizations, as compared with the estimate and the assessment of the year, but, generally, the Examiner's functions will be limited to keeping a proper account of the revenue received; the detailed supervision and control of the revenue from canals or irrigation works will rest with the Administrative head of the Department, as is explained in para. 1338.

1342. Under the procedure laid down in para. 1336, Public Works revenue realized by the Civil Department will not appear in the accounts of the Executive Engineer, but will be brought direct into the books of the Examiner by transfer entries from those of the Provincial Accountant General. A different procedure must, however, be followed in regard to recoveries in the Civil Department of expenditure for *Takavi* works. On such expenditure being incurred, it will be debited to the suspense account, "*Takavi* advances." As soon as the Collector admits an amount of that expenditure by his acceptance of the certificate, the account will be relieved of that amount, and Civil Department debited. The Executive Engineer should keep a register of all certificates issued by him and record in it the amounts passed on the Collector's orders and the subsequent recoveries.

1343. The Examiner will also keep up a separate register of the public works *takavi* outlay, certificates, and recoveries of the province, showing details as regards each district; and in his debit to the Civil Department of the amount of certificates, a copy of the order accepting the debits should be furnished to the Local Accountant General with the Exchange account.

1344. The foregoing instructions refer to the accounts of revenue realized in the Civil Department. The revenue realized by the Public Works officers will

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also require attention. The Examiner will assist the Chief Engineer in framing a careful estimate of such receipts for incorporation in the annual budget estimates, and the progress of the realization of these receipts during the year should be compared with the estimate, and any falling off of revenue should be at once enquired into, and the cause ascertained and reported.

1345. The Examiner will be responsible that proper records of rents due from public buildings and other sources of Public Works revenue, are kept up in divisional offices, and that all State demands for rents, or other revenue, are duly made against the parties liable, and measures taken for the regular realization thereof.

1346. Public Works revenue will be entered in the divisional sub-register under the heads laid down in Appendix 22.

1347. Sales of stock will be credited to stock, and not to revenue.

1348. Contributions for public works realized in the Civil Department will be carried through the books of the Executive Engineer's office in the same manner as payments made in the department for land taken up for public works.

Recovery of rents from Military Officers.

1349. In the case of quarters and other public buildings occupied by Military officers whose pay or pension is drawn in the Military Department, the following procedure should be followed for the recovery of rent due. Rent lists in Form No. 44A will be prepared by the Executive Engineer and submitted in the case of—

Regimental Officers—To the Regimental Paymaster, or to the Officer Commanding the battery or native corps, as the case may be;

Staff officers and officers of the Royal Army Medical Corps—To the officers occupying the quarters;

Departmental officers and subordinates—To the senior officer of the department on the spot.

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Pensioners—To the Pay Examiner of the circle in which the pensioner is paid.

1350. The rent lists should be forwarded so as to reach the Collecting Officers on or before the last day of each month, or in the case of broken periods, as soon as the date of vacancy is known, to enable the necessary recovery to be effected from the officers, subordinates and pensioners concerned, for the month for which rent is due.

1351. Officers to whom rent lists are submitted are held responsible that the rent is recovered monthly or, in the case of broken periods, as soon as the date of vacancy is known, and forwarded in cash to the Executive Engineer not later than the end of the month following that for which the rent is due; or in the case of broken periods for Staff Officers and Officers of the Royal Army Medical Corps on vacation and before the departure of the officer from the station. Collecting Officers are responsible for keeping the Executive Engineer informed when possession has been taken of quarters and when a vacancy is likely to occur, so that in the latter case the Executive Engineer may be able to send a separate rent list for the broken period before the occupant vacates. A Pay Examiner is not a collecting officer for the purposes of this rule as regards pensioners occupying public quarters, inasmuch as he is not in a position to keep the Executive Engineer informed when a pensioner takes possession of quarters or when he is likely to vacate them.

1352. Payment of rent is not to be withheld in cases in which an appeal is made against rent which has been assessed under rule by the Executive Engineer. Should such an appeal prove successful, the claim will be adjusted in the accounts of the month in which the decision of the Superintending Engineer or the Government of India, as the case may be, is communicated.

1353. When the Executive Engineer has failed to secure payment of a claim in the above manner, he

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will at once address the Pay Examiner of the Military Accounts Department of the Command concerned, who should recover the amount in the same manner as he recovers any retrenchment and adjust it to the credit of the Public Works Department through the Central Adjusting Account, and report the matter to the General Officer Commanding the District for the information of the Lieutenant-General of the Command and the Government of India.

1354. Public quarters are to be let to pensioners only on their furnishing the Executive Engineer with a written authority to deduct the amount of the monthly rent (which should be clearly specified) from their pensions as they fall due. This authority, which will be retained by the Pay Examiner, is to be sent to him with the first rent-roll. On the necessary recoveries being effected by the Pay Examiner, they will be adjusted to the credit of the Public Works Department through the Central Adjusting Account.

1355. The above rules are not intended to affect the orders under which Barrack Masters are required (1) to forward to Executive Engineers a monthly statement of the public buildings under their charge at each station, and (2) to give Executive Engineers timely warning when officers vacate their quarters.

Recovery of rents from Officers in Civil Employ.

1356. The recovery of rents from officers in Civil employ occupying public buildings will be made in the following manner :—

1357. The Executive Engineer will fill up Form No. 44B at the close of each month, and forward it in duplicate to the Treasury Officer concerned for recovery of the rent due.

1358. The Treasury Officer, on recovery of the amounts due, will complete the entries in the form and return one copy duly signed to the Executive Engineer

Chapter XII.—Add the following as paragraph 1358A:—

1358A. In the case of the vacation of quarters during a month, owing to the departure on transfer, leave or retirement of the officer occupying them, he will be presumed to have been in occupation of the quarters up to the date of relief, and rent for this time will be recovered from him unless he produces a special order, or rent roll, signed by the Executive Engineer showing that an amount differing from this is due from him.

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buildings, will be recovered by Executive Engineers or Examiners disbursing their salaries by deduction from salary bills, by entry in the salary bill in the same manner as income tax is now entered for recovery by deduction and short payment.

1360. In order to enable an Examiner to effect such recoveries in cases when he pays the salaries, the Executive Engineer or other officer submitting the bill will make entries of all such deductions in it and will furnish the Examiner, along with the bill, with a return either in Form No. 44A or 44B (in duplicate) of officers from whom rents are due.

1361. When a public building is, under proper authority, let to a private individual, rent must be recovered monthly in advance.

Salaries, Travelling Allowances and Contingencies.

Salaries.

1362. The Executive Engineer will prepare monthly either one salary bill (Form No. 21A) for the whole Division, or separate bills for convenient units of the divisional establishment. The salary bill (or bills) should be despatched to the Examiner for audit on or after the last day of the month to which they appertain.

1363. Payments of salaries should be made, as far as possible, directly from the Executive Engineer's office by cheques when convenient. Such payments should be charged at once to the head "Establishment," and not as advances to Sub-divisional Officers and should consequently not be brought into the accounts of the latter.

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1364. When salaries are paid by cheque one cheque only should be issued for each individual. Cheques may be drawn on any treasury with which the disbursing officer has a drawing account for ordinary payments.

After an officer or subordinate has elected the particular treasury on which he may wish to receive payment, no change of the treasury of payment should be allowed within a period of six months, except under special circumstances and with the approval of the Superintending Engineer.

No. 8.

Chapter XII—Add the following as paragraphs 1365 A, 1365 B, and 1365 C:—

1365 A. A Chief or Superintending Engineer, or an Examiner or Deputy Examiner of Accounts, may, at his option, when absent on a tour of inspection and at a considerable distance from his head-quarters, be paid a part or the whole of the salary which may be due to him, and which would in the ordinary course have been paid to him had he been at his head-quarters, by any

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questioned by the individual affected. Should the paying officer have doubts as to the accuracy of a claim, he may consult the Examiner, as far in advance as possible, by means of a slip (Form No. 21B) which would state the particulars of the claim, and which would be returned with intimation whether the claim was regular or not.

1367. The following restrictions may be dispensed with by order of the Local Government or Administration :—

- (i) No increase of pay owing to promotions, annual increments officiating or other allowances, may be disbursed prior to audit.
- (ii) In cases of reduction from one class or grade to another, the salary for the month in which the reduced rate of pay is drawn should not be disbursed prior to audit.
- (iii) The first charge of pay and allowances of any individual newly appointed or transferred to a division or office should not be paid before audit.

NOTE.—If the first six days of a month are public holidays, the Local Government or Administration may, if thought fit, direct the payment of establishment bills (but not of salaries of gazetted officers) on the last working day before the said holidays.

1368. In the following cases salary may be disbursed before the expiry of the month :—

- (i) Officers or subordinates proceeding on leave (not privilege leave) out of India (para. 416).
- (ii) Officers or subordinates transferred from one division to another.
- (iii) Officers or subordinates finally quitting the service of Government.

1369. The procedure to be followed in the payment of leave allowances to members of the Public Works Department who are absent on leave in India and who are entitled to draw allowances during such absence, is as follows :—

- (1)—The allowances of an officer or subordinate of the Public Works Department who is absent on leave in India and who is entitled to draw allowances during such absence, should be included monthly, as they become due, in the salary bill of the division or office to which he is attached, and be sub-

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mitted for audit to the Examiner. The allowances, if admissible, should be audited by the latter officer provisionally, subject to receiving an assurance that the officer is alive.

- (2)—If the absentee is attached to a division, the Executive Engineer of that division, on receipt of the audited bill, should request the Executive Engineer at the station at or nearest which the absentee resides during his leave, to pay the allowances to the absentee on his appearing in person to receive payment, or on his furnishing a life certificate by a Covenanted Civil Servant, a Magistrate, a Notary, a Banker, a Military officer, a Chaplain, or an officer of the Engineer establishment of the Public Works Department, or any other officer of the Department holding an analogous position. In cases in which life certificates cannot be furnished for the payment of the allowance of members of the Public Works Department while on leave, a bond (in Form No. 116B) executed by a recognised bank or agency firm, in the form prescribed, may be accepted. If the amount exceeds Rs. 500, and has to be paid in another Province or Branch of the Department, the requisition for payment should be sanctioned by the Superintending Engineer of the circle. The bond must bear the stamp fixed by the Indian Stamp Act. Agents of standing and respectability may be allowed to enter into a general agreement in Public Works Department, Form No. 116C, for the purpose of drawing the leave allowances of officers of the Department.
- (3)—The Executive Engineer who complies with the requisition should send a transfer advice of the payment to the Examiner of his own Province, for transmission to the Examiner of the Province to which the absentee belongs, stating in the advice that the absentee appeared in person for payment, or attaching a life certificate. If the absentee and the disbursing officer belong to the same Province, the latter should send advice of payment to the Executive Engineer of the absentee's division, and forward the life certificate, or a statement that the absentee appeared in person for payment, to the Examiner.

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(4)—If the absentee is attached to an office, the head of that office should request the Executive Engineer, by whom the bills of the office are to be paid, to arrange for the payment of the absentee's leave allowances, and the procedure indicated in the preceding rules will then be gone through.

NOTE.—In exceptional cases, where the procedure prescribed in the foregoing paragraph is likely to involve considerable delay in the payment of allowances, the following arrangements may be made :—

- (a)—If the absentee spends his leave within the limits of the Province to which he belongs, the Examiner may authorize by letter, in a suitable form, addressed to the officer on leave, and copy of which has been furnished direct to the paying officer, the Executive Engineer of the division in which the absentee desires to receive payment, to pay the absentee a specified monthly rate of absentee allowance for a specified period. The payments should be made to the absentee on his presenting himself in person or on his furnishing a life certificate with the original letter of the Examiner. The payments should be noted by the Executive Engineer on the back of the Examiner's letter, which should be returned to the officer on leave until the whole of the authorized payments are made, when it should be retained by the paying officer.
- (b) If the absentee spends his leave beyond the limits of his own Province but still in India, the Examiner may give him a letter similar to that referred to above, showing the nature and period of leave, the rate of allowances admissible, the Province in which they are to be paid, etc. A copy of the letter should be sent to the Examiner of that Province, and the payee should then make his own arrangements with that Examiner as to the place of payment. All payments or requests to pay should be recorded on the original letter by the paying officer, and on the duplicate by the Examiner of the disbursing Province. The duplicate letter may be made transferable to any Examiner, at the request of the payee, the transferring Examiner in such cases intimating the transfer to the Examiner of the Province to which the Payee is attached.

1370. When salaries are paid, the net amount, after deducting fund subscriptions, will be paid, but the gross amount will be charged in the Cash Book, the fund subscriptions being credited *per contra*. Advances will be recovered and accounted for in like manner. When Military pay is drawn from the Military Department, fund subscriptions will be realized by that Department.

Travelling allowances.

1371. On receipt of the journals from the controlling officer, a travelling allowance bill (Form No. 22B)

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will be prepared. In it will be entered the total amount of travelling allowances claimed by each person whose detailed journal (Form No. 22A or 22C) is submitted with the bill. Against the names of other persons whose journals are not submitted to the Audit Office under the provision of para. 494, the particulars of their claims and the rate of monthly salary drawn by each must be entered in the bill, which should be despatched to the Examiner for audit without delay.

1372. Travelling allowances may be paid prior to audit on the journal as soon as it is passed by the controlling officer appointed by the Local Government under Article 1288 of the Civil Service Regulations.

Retrenchments.

1373. Amounts retrenched by the Examiner on salary or travelling allowance bills must be recovered in full and without question from the next payment to the officer concerned, such recovery being without prejudice to the final decision on the points in dispute.

1374. If considered desirable, the recovery of a sum disallowed from a salary bill need only be made from the next issue of salary, and of a sum disallowed from a travelling allowance bill, from the next payment of travelling allowances; but retrenchments of travelling allowances must be recovered in cash or from salary when the officer concerned does not, within a month, present a travelling allowance claim from which they can be recovered.

1375. The following extracts from the Civil Account Code are applicable to the Public Works Department :—

Extract, Article 279 (a), Civil Account Code, Volume I.

279 (a). Local Governments and Administrations and Departments of the Government of India have power of remitting in the case of officers serving under them, and without reference to the Government of India in the Financial Department, all disallowances by Audit Officers so far as they affect payments made more than six months before the date when they

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were challenged, provided they consider the amount to have been drawn by the officer under a reasonable belief on his part that he was entitled to it. The sanction of the Government of India in the Financial Department must, however, be obtained to any remission to any disallowances made within six months from the date of payment. Cases in which erroneous payments have not been challenged within six months should be reported for the orders of the Local Government or Administration or Department concerned, with Account Officer's recommendation.

Extract, Note 1 to Article 972, Civil Account Code, Volume II.

Ordinarily, all personal claims should be audited finally within six months of the date of payment, and an Account Officer should not, without first obtaining the sanction of the Local Government, issue an order for the recovery from any officer of pay or allowances erroneously drawn more than six months before the issue of the retrenchment order, unless the payment has been challenged within that period. The Local Government has the power of remitting disallowances of this nature by audit officers (*vide* Article 279 A of Civil Account Code).

NOTE.—The term "Local Government" used in this paragraph does not include the Director General of Military Works.

Extract, Article 841 (b), Civil Account Code, Volume II.

If it is apparent that leave has been improperly granted and cannot be retrospectively commuted under the provisions of Article 264 of the Civil Service Regulations, without affecting the amount of leave allowance properly admissible, it is left to the Account Officer to decide at his discretion whether any demand should be made for recovery of overpayments or whether the matter should be referred to the Local Government for orders. The decision of the Local Government in such cases is to be accepted as final.

Acquittance Rolls.

1376. An acknowledgment for the receipt of salary and travelling allowance must be taken from every person to whom payment is made either on the salary bill or on an acquittance roll (Form No. 23); in the case of travelling allowances paid prior to audit as soon as passed by the controlling officer, the receipt should be taken upon the journal of the officer who travelled or on an acquittance roll or hand receipt (Form No. 16):

Stores—General.

The original passed bills, with the acquittance rolls and other receipts, will be sent to the Examiner with the schedule of establishment charges (Form No. 33C).

Contingencies.

1377. The office contingent charges of the division, actually disbursed during the month, will be extracted from the Cash book upon a bill (Form No. 24), which will be submitted to audit with supporting vouchers with the monthly accounts.

1378. Service labels for postage should be obtained by indenting on Treasuries on P. W. D. Form No. 150A, their value being paid by cheques drawn in favour of the Executive Engineer or other disburser and endorsed by that officer with the words "received payment by value of service labels."

1379. Law charges should not be incurred without the previous sanction of the Local Government or Administration. If recovered afterwards from the opposing suitor, they will be credited as refunds of expenditure.

1380. The cost of advertisements calling for tenders for the execution of public works will be debited to Establishment—Contingencies and not to the works concerned.

Stores—General.

1381. The stores of this Department are divided into two classes, *viz.*, *Tools and Plant* and *Stock*—*vide* para. 1192.

1382. Officers will be guided, with regard to the individual articles to be placed under the sub-heads, given in para. 1192 (a) and (b), by the sections hereafter noted of the Director of Railway Construction's Nomenclature and the Classification of State Railway

Stores—General.

Stores, issued as Appendix* 31 : but the provisions of para. 1384 will still be observed.

Tools and Plant.	Stock.
Section B.	The rest of the sections in the Director of Railway Construction's classification.;
„ C.	
„ G a.	
„ G b 8.	
„ G b 12.	

1383. Stores of road metal are dealt with separately—*vide* paras. 1203 and 1204.

1384. In exceptional cases, special items of tools and plant, which are wanted for only one or two works, and not for general purposes, may be charged off to those works direct, and included in their cost, instead of under Tools and Plant.

1385. When the amount of stock in a division is not large, the classification of stock materials referred to above need not be observed; but when the different items are numerous, it is advisable, in order to exercise the necessary control, that accounts of stock should be kept by sub-heads.

1386. Executive Engineers are to have stock taken throughout their divisions at least once a year, and it will be the duty of Superintending Engineers and Examiners to see that this rule is strictly carried out and report to the Local Government any want of attention to it.

* Separate volume to be obtained by Local Governments for office-use free of charge, on application to the Superintendent of Government Printing, and by individual officers on payment.

Stores—General.

1387. It is not necessary that all the stores of a division or even of a sub-division, should be checked and counted at the same time; and the stock-taking may be arranged so as to go on gradually in the manner most convenient to the officers concerned. It is, however, essential that the greatest possible precision and accuracy should be maintained in the store returns, and the Executive Engineer should make such arrangements as are calculated to secure this result; and Superintending Engineers are responsible that this is done. The dates on which articles are taken stock of are to be entered in the store returns.

1388. All important stores should be counted by a member of the Engineer Establishment; and the Superintending Engineer, when he thinks proper, may depute an officer from one division to aid in the stock-taking another.

1389. When stores and tools and plant of any kind become unserviceable, a report thereof must be made to the Superintending Engineer in P. W. D. Form No. 42D; this should be done at once on discovery of the fact, as it is desirable to avoid keeping worthless materials on stock. In the report all proper explanations must be given, and the period stated during which the articles have been in store or in use, and the cause of deterioration.

1390. The Superintending Engineer will give orders for all unserviceable or surplus stores to be sold or otherwise disposed of, and will bring to notice, if necessary, any instance of loss arising from want of proper care on the part of the Executive Engineer or his subordinates.

NO. 30.

Chapter XII, paragraph 1391.—Add at end of paragraph—See also paragraph 347 (e.—i.) and (r) ii.

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allowed on private sales. An account sale (P. W. D.

Stores—General.

Form No. 35) bearing the auctioneer's receipt for his commission and the cashier's receipt for the net proceeds, must be submitted with the store-keeper's account in which the articles are struck off the books.

1392. Materials may be issued from Executive Engineers' store-yard on payment, for the use of soldiers employed in regimental workshops, or to private persons, with the sanction of the Superintending Engineer, when it can be done without inconvenience to the public service.

1393. When stores are sold to the public or other departments (including Guaranteed Railways and State Railways leased to, or worked by, Companies), or are issued on account of any work executed for them in workshops at their full value, an addition of 10 per cent. must be made to cover charges on account of supervision, storage, and contingencies. This percentage will be credited to Revenue, Imperial, Provincial, or Local, as the case may require, in the Public Works accounts.

NOTE.—Local Governments and Administrations may relax this rule in the case of Local Funds, Municipalities and Contribution Works, but where such relaxation will affect Imperial Funds, the previous sanction of the Government of India should be obtained.

1394. Ordnance stores not required by Public Works officers must be returned by them into the nearest magazine.

1395. With a view of preventing differences between officers of the Ordnance and of the Public Works Departments as to the nature and proper classification of Ordnance stores returned into magazine, every invoice of stores so returned shall specify the condition of the different articles. If the officer in charge of the magazine differs in opinion from the transmitting officer as to their state, he will have them surveyed by a Station Committee. Articles returned to magazines will be classified as serviceable, repairable, or unserviceable.

1396. An Executive Engineer is responsible that proper arrangements are made throughout his division

Stores—General.

for the custody of public property. He must be careful to keep all tools and implements in efficient order, and to protect surplus stock from deterioration.

1397. Executive Engineers are required to take proper precautions to prevent the loss of public stores by fire. They must be careful that their forges are placed in buildings properly constructed for the purpose or in temporary sheds at a safe distance from other buildings, that no unnecessary stock of grass is kept up in the immediate vicinity, and that wood-work and all combustible articles are so placed as to be easily removable in case of danger. Charcoal should be separately stored; and precautions must be taken to prevent spontaneous combustion from the contact of hemp and oil or otherwise.

1398. In case of any robbery, loss, or destruction by fire or otherwise, of public stores, a report must be at once made (in the case of a subordinate through the Executive Engineer) to the Superintending Engineer, who will deal with the case according to circumstances.

1399. Selected officers in charge of executive divisions may, at the discretion of Local Governments and Administrations, be empowered to write off losses of stock up to a limit of Rs. 500.

1400. An immediate report of the loss of stores must also be made to the police, and all proper steps taken for the recovery of the property.

1401. When any enquiry is held either by the police authorities or others, the Executive Engineer must obtain and forward, as soon as possible, to the Superintending Engineer, a copy of the proceedings.

Indents.

1402. Stores other than indigenous products procurable in the local market, and articles enumerated in Appendix M of Public Works Department Circular No. XI P. W. of 21st June 1883, must be obtained on indent either on the Secretary of State for India for supplies

Stores—Tools and Plant.

articles to be manufactured out of imported materials, are to be closely followed—*vide* Appendix 30.

1412. Executive Engineers may, without reference to superior authority, order from these establishments any work in part of a regularly sanctioned estimate, provided that its cost, as estimated by the Superintendent of the Factory, is less than Rs. 500; but, if more, application must be made to the Superintending Engineer for authority.

1413. This limit may, at the discretion of Local Governments and Administrations in the case of selected officers, be extended to any extent for which there is provision in a sanctioned estimate and an appropriation for the year.

Stores—Tools and Plant.

1414. All expenditure for items classed as Tools and Plant, whether for their original supply or repair, will be chargeable to that head of service in the Budget, up to the limit of which sanctions may be made as usual for all other works.

1415. The articles comprised under the head "Tools and Plant" can only be purchased or manufactured on estimates sanctioned by competent authority, with the exception of purchases or manufactures not exceeding Rs. 50, for which estimates are not required.

¹⁴¹⁶ Chapter XII, paragraph 1416.—*Cancel Note II to this paragraph and substitute the following:—*

II. When the contract is for both labour and materials, as a sale to the contractor; the value being either recovered in cash or debited to the contractor's account, for subsequent recovery by deduction from the amounts due to him for work done. In these cases an unstamped acknowledgment of the receipt of the materials should be taken from the contractor.

Stores—Tools and Plant.

bring to notice any apparent irregularities in this respect.

1418. The number of instruments of the several descriptions to be kept in each division should be restricted to what is considered absolutely necessary.

1419. All new instruments required for this department, which have been provided for in a sanctioned estimate, should be obtained by indent either from the Mathematical Instrument Department, Calcutta, or from the Roorkee Workshops.

1420. The following list shows the various descriptions of instruments for which Executive Engineers may ordinarily be permitted to indent, and this nomenclature should be adopted in all indents :—

Chains, measuring 30 feet, with pins complete.	Rods, measuring, wooden.
" " 50 " " "	Rules, parallel bar.
" " 66 " " "	" " on rollers, wooden.
" " 100 " " "	Staves, levelling, common pattern.
Compasses, prismatic card.	" " G. T. Survey "
" " silver-ring.	Scales, Gunter, wooden.
Instruments, drawing, mathematical brass.	" Marquois, "
Levelling instruments, dumpy, of sizes.	" plotting, sets, wooden.
" " Y pattern.	Squares, architect's box-wood.
" " Engineering, metal case.	" Holtzapffel's card-board.
" " " " wooden "	" optical.
" " reflecting.	" set, wooden.
" " road.	Tapes, Chesterman's metallic, 50 feet.
Perambulators, English pattern.	" " " 66 "
" Everest's "	" " " 100 "
" Madras "	Theodolites, Everest's.
" Waugh's "	

NOTE. Instruments not included in the above list, or those of a superior description, will be allowed only if specially sanctioned by the Chief Engineer.

1421. The prices at which each description of instrument will be supplied should be obtained from the Mathematical Instrument Department and the Roorkee Workshops, and indenting officers should invariably enter the value of all instruments in the column allotted in the indent.

1422. All instruments requiring repair should be sent to the department from whence originally obtained, unless there is any Government workshop more

Stores—Tools and Plant.

conveniently situated, where the needful repairs can be properly executed. The probable cost of the repairs should be ascertained and included in an estimate for execution.

Paragraph 1423, page 426.—For the last line of this paragraph substitute, dated 9th March 1901, pages 307 to 319.

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dated 15th February 1896, pages 178 to 180.

1424. Instruments will be similarly obtained from the Instrument Store, Roorkee Workshops, subject to any regulations for the guidance of the Superintendent which the Government, North-Western Provinces and Oudh, may see fit to impose.

1425. When instruments are purchased by the Mathematical Instruments Department in the local market at the request of any department, they should be paid for by the department concerned by Remittance Transfer Receipt on presentation of the bills.

1426. Surveying and drawing instruments will remain with the Executive Engineer or his assistants, or with the persons for whose use they are required, and will not be entrusted to the charge of store-keepers.

1427. A Half-yearly Balance Return will be submitted by Executive Engineers of tools and plant in their divisions, in P. W. D. Form No. 13; this should be supported, for surveying and mathematical instruments, by a detailed list in Form No. 42 E., giving the particulars of each instrument, its distinguishing number or other mark, the date of receipt in the division, and its condition. In regard to cases of mathematical instruments, the component instruments should be specified, and it should be stated whether they are all complete; and if not complete, the report should mention the steps taken to recover the missing parts from the responsible persons. The audited return for the previous half-year will accompany the return sent to

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the Examiner for audit, and both copies will be returned to the Executive Engineer.

1428. After examination, and before returning the returns of tools and plant for the second-half of the year, the Examiner will prepare a statement showing, by divisions, the whole of the surveying and mathematical instruments on the stock of the Province. This statement will be submitted to the Chief Engineer; and in the case of railways, to the Engineer-in-Chief or Manager concerned, who will decide whether any redistribution of the instruments should be made, and which of the instruments that may not be in use should be returned to one of the instrument depôts.

1429. Engineers-in-Chief of railways and Superintending Engineers will, on their inspections, take an opportunity of examining survey and mathematical instruments at head-quarters of divisions, and will note the conditions of such instruments in their Inspection Reports.

1430. Executive Engineers must also inspect those instruments which are in use away from head-quarters and must report on their condition at the end of the working season.

1431. Any injury to the instruments due to neglect or carelessness, which may be brought to light at these inspections, should, when brought home be made good at the expense of the officer or subordinate responsible for the damage.

1432. Where there are separate branches of the department, the several Chief Engineers should confer as to the possibility of meeting each other's wants so as to obviate unnecessary demands on the supplying depôts.

1433. All charges for work done or for stores issued for private parties, Local and Municipal Funds will be paid in cash. But in the case of Local and Municipal Funds, if the supplies are required by officers of this

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department rendering accounts to an Examiner, the charge will be adjusted by book transfer.

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1434. Stock, other than articles of European manufacture, which must be indented for on England, required in ordinary course for the execution of sanctioned works, may be procured on the responsibility of the Executive Engineer without special authority, though the Superintending Engineer's approval should be obtained to the measures proposed for the purchase of stock in large quantities. If the stock is to be manufactured, a separate estimate for its preparation may be required, as laid down in paras. 1205 *et seq.* One general principle of the Department is that expenditure should, as far as possible, be at once charged off to a final head—to, for instance, the work concerned; and, in accordance with this principle, whenever materials are procured under such circumstances that they can at once be used upon a work, or there can be no doubt on what work they will eventually be used up, and when they are of a kind that enables them to be located at the work and kept separate and distinct without practical difficulty or inconvenience, then the payments for them should be at once debited to that work.

1435. But the prevalent practice in very many parts of India, in consequence of the delay that would otherwise occur in manufacturing and procuring various materials, is to collect and keep up a reserve supply of stores. And as these cannot be debited at once to any specific work, since it is not known on which work they may be used, such stores are accounted for in a suspense account of stock. When these stores are purchased or manufactured, their cost is debited to that suspense account. Then a list is made up of the rates which each sort of store will probably cost, giving a safe margin for carriage, wastage, etc., beyond original price, and then when they come to be used, the suspense account is

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credited, and the work concerned is debited, with the value of the stores used at the rates thus fixed from time to time. The balance of this suspense account should represent the proper value of all the stores not charged off to works which are still in hand.

1436. Ordinarily, materials should be purchased only for works in progress and petty stores obtained, if possible from a supplier who should enter into a contract for them at schedule rates, and no reserve of stock should be kept. But in the case of any division in which, owing to its remoteness from markets or for any other reason, it may be considered absolutely necessary that a reserve should be maintained, the Local Government should sanction a maximum value of reserve stock; and if this has been done, the Executive Engineer is authorized to purchase or manufacture, to an extent sufficient to keep his stock up to that limit, the sanction of superior authority being required only when it is desired to exceed it; the fixed maximum should be kept at the lowest point compatible with efficiency, and the Stock Returns of Divisions should be carefully scrutinized by Superintending Engineers, from time to time, with reference to this point. It will be open to each Local Government to frame rules for the purchase or manufacture of reserve stock, or to regulate stock purchases in particular cases and localities.

1437. In issuing stock materials to works, to contractors, or for private sale, such a rate must be charged as will provide for losses from depreciation, losses on manufacture, or wastage. In the case of private sales, a percentage is to be added to cover charges on account of supervision, storage, and contingencies—*vide* para. 1393.

1438. The issue rates should be carefully fixed on a consideration of the general circumstances, the object being to charge the works with as near as may be the actual cost of stock, and not to throw up a debit or credit balance in the stock account; the Executive

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Engineer may, at his option, alter them at any time, when a necessity arises—*vide* para. 1452.

1439. The scrutiny and re-adjustment of rates of stock should be made half-yearly, under the approval of the Superintending Engineer, and the result reported to the Examiner—*vide* para. 1452.

1440. Materials received from buildings dismantled or undergoing repair, will either—

- (1) be brought on the stock returns, with or without value, or
- (2) sold at once, or
- (3) transferred to some work in progress without being passed through stock.

1441. The price put upon or realised from the materials will either be credited to Revenue or treated as a reduction of charge against the expenditure incurred on the building from which the materials were removed.

1442. All materials at site of works which have been stopped, or on which outlay has been prohibited for want of funds for any considerable length of time, should, if likely to be of use on other works, be at once returned to store, their value being credited to the works and debited to stock. If unlikely to be of any use in future, the amount should be allowed to remain as a charge to the work; but proper lists of the same should be maintained, unless the Superintending Engineer considers this unnecessary.

1443. All articles of stock (not including tools and plant) which are not likely to be required during the following twelve months, should be reported to the Superintending Engineer for his orders as to their disposal.

1444. Stores issued to works in excess of requirements may be re-transferred to stock without limit of value, provided that such stores consist of efficient articles only, certain to be required, and priced within market rates.

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1445. The cost of carriage of stock to works will be charged in the day-books or other accounts of the works; the cost of carriage of stock from place to place to remain in deposit will be charged to the sub-head of stock concerned.

1446. Stock supplied to works under execution by contract will be accounted for as follows :—

I.—When the contract is for labour only, by a direct charge as stock to the work for which it is issued.

II.—When the contract is for both labour and materials, by a sale to the contractor, its value being adjusted by a cash payment, or by charge against the contractor who would give his receipt for the same precisely as he would for cash, in token of acknowledgment of the debt. An anna stamp must be affixed to receipts for materials supplied to contractors when the value of such material, or when the total of an adjustment made partly in cash and partly in material, exceeds Rs. 20 in each case.

1447. When possible, it will be permissible and expedient under Rule II, to modify the contract so as to include only the labour, in order that the stock may be dealt with under Rule I.

1448. The books and accounts to be kept for stock in a divisional office are—

The Stock Abstract Book, Form No. 28.

The Stock Account Current, Form No. 29.

The Half-yearly Stock Register, Form No. 42A.

The Supplement to ditto, Form No. 42B.

The Stock Sub-ledger, Form No. 42C.

1449. The primary accounts of stock in the divisional office are the monthly abstracts of receipts and issues received from Sub-divisional Officers (Forms Nos. 10 and 11). These are received with the quantities or numbers only filled in, and the first thing, after checking the quantities and numbers with the vouchers and Day Books to see that the quantities accord, will be to price the articles in the abstracts, and the values

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will then be posted into the Stock Abstract Book, Form No. 28.

1450. The Stock Register is posted monthly from the statement of receipts and issues (Form No. 12). The balance at the end of the half-year should be checked by the balance return (Form No. 13) to be submitted by the Sub-divisional Officer, and any discrepancies at once inquired into. A copy of the Stock Register for each half-year will be submitted to the Examiner as soon as the adjustment of rates has been completed. The audited return for the previous half-year will accompany the return sent to the Examiner for audit, and both copies will be returned to the Executive Engineer after examination.

1451. The half-yearly adjustment of rates referred to in the previous paragraph is effected by means of the supplement to the Stock Register in which the values of stock as per the Stock Register and as per the Stock Abstract Book are compared.

1452. All articles of stock are to be priced half-yearly within market rates, but never beyond cost price, and the rates being thus fixed, the aggregate of the values assigned accordingly to the different articles in store throughout the division shall make up the sum held at debit of stock in the books. The difference between the value thus obtained and the existing book value representing the loss that has occurred during the half-year by depreciation or by erroneous accounting, will be adjusted under the sanction of the Superintending Engineer by charge either—

- (1) to the works for which the stock was specially collected, or
- (2) to works in progress, in case the stock was obtained for general purposes.

The Stock on the Register at the end of each half-year after this adjustment has been made will consist of efficient articles only, priced within the rates at which they could then be purchased.

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1453. These arrangements will apply in most cases, but when the transactions in any articles are important, and the values large, they required to be dealt with in greater detail. For this purpose the Stock Sub-ledger (Form No. 42 C) is prescribed, for exhibiting a separate account of each important item of stock. The number of such items to be selected for separate exhibition will be determined in each case by the Executive Engineer, but, ordinarily, its use may be conveniently restricted to the items, bricks, lime, timber, etc., composing the sub-head "Building Materials."

1454. Another use of the Stock Sub-ledger is that by means of it actual, instead of average, rates may be employed and charged in the accounts of works; the rates also may be varied from time to time according to fluctuations in the cost of manufacture or purchase, without waiting for the half-yearly adjustment of all the stock rates.

Manufacture Accounts.

1455. A separate manufacture account will be kept in the register of works of each separate operation. Thus, if two subordinates have each charge of a set of brick or lime-kilns, their accounts should not be dealt with as one, because they happen both to be making the same class of articles; but two accounts should be opened, as, *e.g.*, "Brick-making under Overseer A," and "Brick-making under Overseer B."

1456. Each manufacturing account will be charged with all the current normal expenditure incurred upon it, and will be credited with the value of the outturn month by month. The cost of land taken up, of kilns and other charges of a similar nature, which really affect or are connected with the operations of several seasons of manufacture, are not to be treated as current normal expenditure. They should not be debited direct to the manufacturing accounts, but to a sub-head of stock styled "Land, kilns, etc." These debits will be gradually relieved by credits raised, from time to time,

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for corresponding charges against the manufacturing accounts, which will thus be debited by instalments instead of by lump sums on the expenditure being incurred. These instalments will be determined according to the period in which each item should be cleared (which should be recorded against the charge when it first occurs), or according to the merits of each case. The debits to the manufacturing accounts, including the sums thus credited to "Land, kilns, etc.," must be wholly cleared, from time to time, as the outturn is charged off.

1457. The details of the account of manufacture will be posted into the Register of Works (Form No. 30B) from the Day Books of manufacture. In addition to showing the outlay by sub-heads, the quantity and value of the materials outturned must be shown, and the aggregate of the difference between the outlay and outturn on all operations in the division will be the debit balance under the head of Stock manufacture in Part III of the Stock Abstract Book.

1458. On the completion of each operation, the account will be closed by debiting or crediting the sub-head of Stock concerned with the profit or loss which may have arisen, after obtaining the authority of the Superintending Engineer regarding losses, except in the case of specially selected officers who, at the discretion of Local Governments and Administrations, may be empowered to adjust the balances of manufacture accounts if the rates of outturn be not increased by more than 10 per cent. over the estimate or the current stock rates.

Road Metal.

1459. Road metal purchased is charged off finally against the estimates on which the collection of it is sanctioned; but, as it is often kept in store at the roadside before being laid down, a monthly statement of receipts and issues (Form No. 19) will be filed in the Executive Engineer's office showing the operations in

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each mile. Separate returns may be kept for metal collected for annual repairs, for renewals, or for petty repairs, if found convenient.

1460. When land is taken up for digging road metal for annual repairs, the cost of it will not be charged direct to the work if the supply of metal be sufficient for a series of years, but it will first be charged to the sub-head of Stock, "Land, kilns, etc." The credit to this sub-head and debit to each year's estimate will be regulated similarly to the cases of land, etc., for brick-making, as laid down in para. 1456.

1461. A rate-book (Form No. 43B) showing the cost of supplying metal to each mile of road will be kept in the Executive Engineer's office.

1462. The above rules for the accounts of road metal are based on the supposition that it is paid for and brought on to store monthly. But in case of a contract to supply metal to a line of road, it may be found more convenient not to take over the metal until the whole contract is complete. In such cases, although returns of the work done will be rendered to the Examiner as vouchers of the payments on account made to the contractor, the sum of those payments will be charged in the schedules and Register of Works as an advance to the contractor, until the metal is finally measured up and taken over on completion of the contract.

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1463. For works estimated to cost under Rs. 2,500 the record of outlay need not be kept by sub-heads unless specially otherwise ordered by the Superintending Engineer or sanctioning officer. Local Governments and Administrations have power to raise this limit to Rs. 5,000; but in the case of the Irrigation Branch, it is advisable that outlay on special works, which require exceptional care, such as aqueducts and syphons on distributaries, should be recorded by sub-heads if estimated to cost not less than Rs. 2,500. In the case of works the record of outlay of which is not

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kept by sub-heads, the Register of Works (Form No. 30A, Part II) will show merely the total charges; but in other cases, the expenditure will be classified against the different sub-heads of the estimate, and rates struck monthly on each description of work done up to date. Each sub-head of an estimate should be numbered, and the numbers should be entered in the Register of Works, thus: No. 1 Excavation; No. 2 Masonry; No. 3 Sand-plaster, etc., etc. No sub-head of Rs. 500 or under need be separately detailed in the register.

1464. Liabilities will not be included in the accounts of works, unless the Superintending Engineer may, for special reasons, think it necessary to rule otherwise in any particular case; but stock purchased on credit will be brought to debit through the medium of the purchase account: and accounts of works will exhibit the value of materials (not from stock) delivered at the work but not paid for, the total charges from muster rolls partially paid, as well as the totals of contract certificates on which part payments have been made, the necessary deduction entries to bring out the net payments being made under arrears due. This rule must not be held to imply that attention need not be paid to liabilities. Executive Engineers are responsible for keeping a strict watch over them and for reducing them as far as possible by means of prompt measurements and payments. All important liabilities not brought to account should be noted on the Works Slip which is furnished to the Superintending Engineer.

1465. The books, accounts, and returns relating to works are—

Day Books, Forms Nos. 7 A to E and Nos. 8A and B.

Contract certificates, Form No. 14.

Petty contract bills and hand receipts, Forms Nos. 15 and 16.

Register of work, Form No. 30 A.

Schedule of expenditure against Budget grant, Form No. 32 O.

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Works slip, Form No. 33.

List of petty works, Form No. 34.

Register of estimates, Form No. 41C.

Register of appropriations, Form No. 41J.

Completion reports, Forms Nos. 45A to E.

1466. The Day Books on receipt from Sub-divisional Officers will be completed by entering—

- (a) the values of stock issues;
- (b) the direct charges made by the Executive Engineer;
- (c) any adjustments that may be recorded in the Adjustment Book.

1467. Where a work is being executed entirely by one contractor, a Day Book will not be required, as the contract certificate admits of the charges being posted direct into the Register of Works.

1468. The entries in Day Books should be checked as regards cash outlay, from the Divisional and Sub-divisional Cash Books; as regards stock issues, from the Sub-divisional or Store-keeper's monthly Abstract of Stock Issues (Form No. 11); and as regards transfers and adjustments, from the Adjustment Book (Form No. 25).

1469. When finally completed in all respects, the Day Books will be examined and signed by the Executive Engineer, and any explanations necessary will be called for from the Sub-divisional Officer. The examination of the Day Books is specially the duty of the Executive Engineer, and must not be neglected. He must sign them in token of the performance of this duty.

1470. The Register of Works (Form No. 30A) is posted from the Day Books and other accounts of works.

1471. The Register of Works contains a record of every original work or repair estimated to cost more than Rs. 200, showing the expenditure month by month compared with the estimate. When a work is completed in the same month in which it was begun, it need not be entered in the register. The register should be neatly indexed for ready reference.

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1472. In posting the Register of Works in the case of works, the accounts of which are kept by sub-heads, the last column relating to each work will always show the "Total charges." The last column but one will show the "Balance due to Contractors," which amount has to be deducted; the last column but two will show the value of "Materials at site," the last column but three, the "Balance due by Contractors," and the last column but four, the "Value of work done up to date." In the case of works, the accounts of which are not kept by sub-heads, the value of materials at site need not be separately shown; but the amounts due to or by Contractor, if any, must be shown in all cases.

1473. In the case of original works, the amount of appropriation for the year should be noted in the register at the top of the page, any additions and reductions made during the year should also be noted in the same place.

1474. When the work is completed a double red ink line should be ruled below the last entry, and a note made thus:—"Work completed, completion report submitted———19 ."

1475. Takavi works will be shown in the same way as ordinary original works; like them, they will also be entered in the Register of Works.

1476. The accounts relating to contracts are to be kept as personal accounts, and a separate folio should be opened in the Contractors' ledger (Form No. 36) with each Contractor, which account should embrace all transactions with him, whether relating to one or to several works or to materials purchased from him. Security deposits should not be included in this account; they are recorded under deposits, and regularly reviewed in the schedule of that account. The Contractors' ledger should show the number and amount of each passed bill and certificate, briefly naming the work, and the number and amount of each cheque; but it is unnecessary to enter further details. The value of mate-

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rials made over to a Contractor should be debited to his account, and a receipt for the value thereof taken from him in support of the debit (see also para.1446).

NOTE.—The Contractor's ledger should be closed and balanced monthly and a copy furnished to the Contractor whenever he desires it, and he should be encouraged to look at his account in the ledger and sign it in token of his acceptance of its correctness.

1477. Contractors' accounts should be closed without

Chapter XII, Paragraph 1477.—For lines 5 to 8, substitute, accounts of the work and of the Contractor should be closed and the balance due credited to the account "Deposits,"—see para. 1516.

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If any wages of labourers remain unpaid after the completion of a work, the accounts may be kept open for three months: after that period they should be closed and the amounts still unpaid should be included in the completion report as a liability against the work, being deducted at foot from the total expenditure as recorded against sub-heads. If subsequently claimed and paid, the payments should be charged as a petty work against the same head of service as applied to the original work.

1478. The rules regarding the submission of completion reports will be found in paras. 972 to 976.

1479. A register of sanctioned estimates in Form 41C, and of appropriations in Form 41J will be kept in the Executive Engineer's Office. Both these registers should be confined to a chronological record of the estimates and appropriations sanctioned by the various authorities.

1480. The Executive Engineer is held primarily responsible for affording information in cases of probability of excess of actual over estimated cost of work, and is expected not to allow any delay to occur in reporting to the Superintending Engineer any such

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probability. Immediately on its becoming apparent that, whether from excess of certain rates or from departure from a design or any other cause, the estimated cost of a work is likely to be exceeded, the Executive Engineer is bound to report the fact forthwith to the Superintending Engineer describing the nature and cause of the probable excess, and asking for orders. This report should be made on the Works Slip (Form No. 33).

Transfer Accounts.

1481. When cash is paid on account of, or stock supplied to, another division, the name of the division supplied will be debited under the head "Transfers of the Public Works Department" in the accounts of the supplying division, and the transaction, so far as the first division is involved, will be final. But an immediate intimation on the date of payment or supply should be given in Form No. 41A, "Advice of transfer," to the Executive Engineer of the Division on whose account the payment is made, who will at once acknowledge the transfer in Form No. 41 B, "Acceptance of transfer," and post the transaction at the same time in his Adjustment Book to credit of the transfer account to which the creditor division belongs, and debit of the work or head of service concerned.

1482. The procedure in the case of works or repairs executed by one branch or department for another branch or department, as, *e.g.*, Provincial Civil Works executed by the Military Works Department, or works debitable to the Irrigation Branch, executed by the Buildings and Roads Branch, may be somewhat different. In all such cases the outlay will be debited by the Executive Engineer incurring it under the head "Transfers of the Public Works Department," but no advice of payment need be sent by the Executive Engineer. The Examiner of the Province or Branch, in which the expenditure takes place will advise the Examiner concerned of the amount spent, who will be

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bound to afford credit for the outlay incurred. But, if it is more convenient to do so, there is no objection to arrangements being made, whereby expenditure incurred on works or repairs for another branch is communicated in the usual way by the Executive Engineer incurring the expenditure to the Executive Engineer for whose division the expenditure is incurred.

1483. Recoveries of subscriptions to, and payments of withdrawals from, the Civil Engineers' Provident Fund made by one Division on account of another Division or Province will be adjusted in transfer with such Division or Province in the ordinary course; but recoveries from, and payments to, the staff of the Division itself on account of the Fund, will be credited and debited direct to the head "Transfers State Railways Capital, State Railway Stores Branch," and no advices or acceptances of transfer will be exchanged.

1484. In cases of payments on behalf of another Province or Branch when it is not known to what particular division the charge should be debited, as, *e.g.*, an advance made to an officer transferred to another Province without the division to which he is to be attached being specified or known, the advice of payment will be sent by the Executive Engineer making the payment to the Examiner of the Province or Branch to which the payment relates. The Examiner will, on receipt of the advice, take steps to transfer the advice and to have the amount brought on to the accounts of the Executive Engineer of the Province or Branch concerned, and instruct the latter to send an acceptance of transfer to the Executive Engineer who made the payment.

1485. All advices of transfer should be accompanied by receipts or vouchers in support of the charges made. In the accounts of the paying officer the acceptance of the transfer should accompany the accounts, and this will be sufficient authority for the Examiner to admit the charge. No payments on transfer should be made without a specific authority, or requisition, to support

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the charge. In the case of payments for other than works executed, the advice of payment should be sent on the day of payment. For works, the advice of payment should be sent as soon as possible after the close of the month. The Executive Engineer on whose account the payment is made is bound to accept the transfer in the accounts of the month in which the payment has been made, or, if those accounts have been rendered to the Examiner, in the accounts of the succeeding month.

1486. If an advice cannot be accepted in the accounts of the month to which the transaction relates owing to its being received after the close of the monthly accounts, a note to that effect should be made on the schedule of transfers if not already despatched. Every advice of transfer, as it is received, should be immediately posted into the Adjustment Book under the month in the accounts of which it will appear.

1487. Transfer payments of sums over Rs. 500 in one division on account of another division not under the same Administration, or in the same Branch of the Department, should only be made on requisitions countersigned by the Superintending Engineer of the circle in which the division making the requisition is situated; in all other cases payments may be made on the responsibility of the officer who makes the requisition.

1488. Except as provided in the preceding paragraphs and in para. 1369, cash payments should not be made by one division on account of another. When payments have to be made on the public service, but not for private purposes, or the convenience of contractors, outside the division concerned, in cases not provided for in these rules, the amount involved should be remitted direct to the payee by means of Remittance Transfer Receipts obtained from the Civil Treasury.

1489. In all cases where payments are made by Remittance Transfer Receipts, the letter containing such receipt should be registered, and the extra fee

Suspense Accounts.

should be paid for the purpose of the receipt of the recipient being returned by the Postal authorities to the despatching officer.

1490. No transfer should be accepted in part only or refused altogether, unless the advice has manifestly been missent to the wrong division. If the debtor division objects to any charge included in a transfer advice sent for acceptance, it should nevertheless accept the debit, and claim a drawback, giving reasons. Should the creditor division refuse to grant the drawback, the matter should be reported to higher authority for decision.

1491. In the adjustment of transactions with Native States no direct payments should be made by disbursing officers, but the Examiner concerned should be asked to arrange with the Civil Accountant General of the Province, with which the State is in political relation, for the payment and the necessary adjustment by transfer.

Suspense Accounts.

1492. The Suspense Accounts of the Public Works Department are—

Affecting Budget Grant.

Purchases.	Miscellaneous advances.
Sales.	London invoices.
Stock.	London stores.

Not affecting Budget Grant.

Deposits.	Takavi advances.
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1493. Of the Suspense Accounts which affect the Budget grant, the amounts credited to those accounts are treated as a reduction of charge against grant and *per contra* the amounts debited are treated as an addition to charge against grant.

Suspense Accounts.

1494. In the following Suspense Accounts, any balance outstanding will always be on the debit side—

Sales.	London invoices.
Stock.	London stores.
Miscellaneous advances.	Takavi advances.

and in the following, any balance outstanding will always be on the credit side:—

Purchases.	Deposits.
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1495. The suspense transactions of a division may, at the option of the Local Government, be recorded, either in a register in Form No. 30 C, or in office copies of the schedules which accompany the monthly Accounts Current. When the register is kept, the schedules will be prepared from it and office copies need not then be kept.

Purchases.

1496. This account will be used only when materials are received and brought on stock, without being paid for during the month, the object being that the balance of the stock account may always represent, reasonably, the value of stock actually on hand.

1497. The actual or estimated value of materials received but not paid for during a month, is debited to "Stock" by credit to "Purchases." The payment subsequently made, whether in cash or by transfer adjustment, is debited to "Purchases." If the payment made exceeds the estimated value, the difference will be debited to "Stock" by credit to "Purchases." If, on the contrary, the payment made is less than the estimated value, the difference will be debited to "Purchases" by credit to "Stock."

1498. If the rates at which the stock so brought on the books have led to any serious inaccuracy of charge,

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the difference can be adjusted by debiting or crediting "Stock" under an order for a write-back.

1499. The credit balance on this account represents the value of materials received, which have still to be paid for.

1500. When materials are received and paid for during the same month, "Stock" should be debited direct, and the transactions should not pass through the "Purchases" account.

Sales.

1501. This account is the converse of the "Purchases" account, and should only be used when the value of materials sold is not recovered the same month. This account will first be debited with the value of materials sold by credit to "Stock," at the time of their issue from the godowns.

1502. The amount subsequently received will be credited to "Sales," and any difference adjusted by debit or credit to "Stock" as the case may require.

1503. When the value of materials sold is received during the same month, "Stock" will be credited direct.

Stock.

1504. This account is debited with—

Cash outlay on stock received and paid for during the month.

Value of stock purchased through the "Purchases" Account.

Value of materials received in transfer.

Value of materials returned to Stock by credit to works.

Cash outlay on manufacture.

Cash outlay on carriage of Stock.

1505. Stock is credited with the value of materials issued to works or transferred elsewhere.

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1506. The classification of Stock materials and other sub-heads of the Stock Account are given in para. 1382, and full particulars of the record of stock transactions will be found in paras. 1381 to 1401.

Miscellaneous Advances.

1507. This account is debited with—

Advances to work-people, or for collecting labour when such items cannot be charged off to specific works.

Advances to members of the department.

Sometimes retrenchments and errors in accounting awaiting adjustment.

Payments held in suspense for want of information regarding allocation.

Losses of cash pending adjustment.

1508. No charges may be debited to this account, on the ground of absence or insufficiency of sanction or appropriation, nor should items which can be carried to a final head at once or be adjusted by transfer or through an exchange account be allowed to appear under this head. The record of expenditure should always be made at once under the final or transfer head to which it appertains, if that be known. The objectionable items records are the place for watching irregularities, not this account. There should never be any credit balances under this head.

London Invoices.

1509. This account will be debited on advices from the Examiner with the amounts of payments made in England for stores.

1510. On receipt of the invoices, which will be furnished by the Examiner, the account "London Invoices" will be credited and "London Stores" debited.

1511. The balance at debit of "London Invoices" represents the amount of payments made in England for which invoices have not been received, or *vice versâ*.

Suspense Accounts.

London Stores.

1512. On receipt of invoices of stores purchased in England through the Secretary of State, the amounts involved as advised by the Examiner will be credited to "London Invoices" by debit to "London Stores." The balance at debit of "London Stores" represents the value of stores invoiced, but not received. This account will further be debited with all payments on account of London Stores prior to their arrival in the division.

1513. On receipt of the stores in the division the value, *plus* freight and carriage, will be credited to "London Stores" by debit to "Stock," or direct to the departmental and service heads concerned.

Deposits.

1514. The credits afforded to this account consist of—

- Deposits of contractors as security.
- Deposits of subordinates as security.
- Contributions for work to be done.
- Sums due to contractors on closed accounts.
- Miscellaneous items of receipt, the allocation of which is not known.
- Sometimes errors in accounting awaiting adjustment.

1515. The balances are all on the credit side. No item should ever be debited to this account unless it is covered by a credit previously existent therein.

1516. Balances of accounts, placed in the Deposit Account, if unclaimed for more than three complete years from the date when the work was finished, will be credited to Revenue.

1517. Deposits paid into Government savings banks, or converted into Government securities, pass out of Executive Engineer's regular accounts, but he is expected to keep a register of them, and of the pass

Suspense Accounts.

books. The Executive Engineer is required to enumerate such items on his Deposit Account Schedules for March and September of each year.

1518. In dealing with deposits a clear distinction is to be made between cash and Government Securities. The latter must, on the date of receipt, be entered in the register of securities, Form No. 157A, but will not be brought into the cash or deposit accounts. When securities are deposited for a period of twelve months or less, they will be forwarded direct by the Executive Engineer to the nearest Government Treasury, for safe custody except in the Presidency Towns of Calcutta, Madras and Bombay where the notes will be lodged with the Comptroller General and with the Accountants General, Madras and Bombay, respectively (see Civil Account Code, Volume I, Article 468A). Such notes shall remain in the name of the depositor and shall not be endorsed by him to the officer concerned.

When the notes are to lie in deposit for more than one year, they should, except in cases where the depositor does not desire to draw interest, be re-endorsed in favour of the Civil Account Officer in whose custody they are to remain, and should be forwarded through the Examiner for safe custody to the Comptroller General or the Accountant General, Madras or Bombay, as the case may be. (See Civil Account Code, Volume I, Articles 163 to 167.)

1519. Interest on Government paper, deposited as security, should be drawn from the treasury or Civil Account officer concerned, by the Examiner, and placed to credit of Deposits in his own auxiliary accounts by debit to Civil Department. The Examiner should then advise the Executive Engineers concerned to pay the interest and adjust the payments through the transfer account.

The interest on Government Promissory Notes deposited for one year and less may be drawn by the depositor himself by tendering receipts in a form obtainable

Suspense Accounts.

at treasuries, countersigned by the officer with whom he deposited the notes.

1520. The Examiner of each Province or Railway will, in connection with deposits of Government securities, perform the duties laid down for a Local Account Officer in Chapter 73, Volume II of the Civil Account Code, and he will maintain a register of all securities passing through his office in Public Works Department Form No. 157B. He will also see that departmental officers observe the rules laid down in Chapter 11, Volume I of the Civil Account Code.

1521. When a depositor applies to have his cash deposit converted into Government securities, the Executive Engineer will charge the amount actually paid for purchase of such securities to the debit of his deposit account, which will henceforth be reduced by that amount, and will forward the securities to the Examiner for custody as above.

1522. Similarly, when a depositor applies to have his deposits placed in the postal Savings Bank, the amount will be remitted thereto, the account 'Deposits' being debited; the amount will be henceforward recorded in the Savings Bank books, and will disappear from those of the Executive Engineer—See also para. 407.

1523. Earnest money received with tenders for works, if proffered in Government Promissory or Stock Notes, should not be treated as cash or included in the cash-book; but if cash be received, either coin or currency notes, the amount must be entered in the cash-book as deposits received, and paid into the treasury as miscellaneous receipts.

1524. When on the occasion of making payments to contractors it is agreed that a certain portion of the value of work done shall be retained as security for the completion of the work, such amounts may be treated as 'balance due to contractor' if the amount be small;

Monthly Accounts.

but if the amount be large, it must be treated as "Deposits" and entered as received in the cash-book and register of deposits. When a portion of the amount is retained because the work is not completed, as for instance, in the case of a man agreeing to do earthwork and turfing for Rs. 2-8 per 1,000 cubic feet, but to leave 10 per cent. in hand till completion of turfing, then the amount should be deducted on the face of the certificate, and only the net amount paid entered in the accounts.

Takavi Advances.

1525. All expenditure incurred under proper authority on Takavi Works will be debited in the first instance to the Suspense Account "Takavi Advances," and on the completion of each work a certificate will be submitted to the Collector or Deputy Commissioner of the district concerned, whose acceptance thereof will constitute the Executive Engineer's authority for relieving the suspense head by a debit to the Civil Department under the head "Items adjustable by Civil Department—sub-head Miscellaneous."

1526. Each year's balance should be kept distinct, and when certificates are accepted and the account relieved, authenticated copies should be submitted to the Examiner with the schedule of Takavi Advances, Form No. 32 V.

1527. When any cash recoveries are made, the Executive Engineer will credit the work concerned, and will deduct the amount realized when making up the certificate, so that an acceptance will only be required for the net amount expended.

Monthly Accounts.

1528. In addition to the cash balance return (para. 1324) the following monthly accounts will be submitted by the Executive Engineer to the Examiner :—

(1)—Account-current (Form No. 27).

Monthly Accounts.

This return should be submitted in advance of other accounts and vouchers so as to reach the Examiner's Office not later than the 18th of the following month, and if there is any delay in closing the cash abstract book, a preliminary account-current should be prepared and submitted by the due date.

The following returns should be submitted so as to reach the Examiner by the 20th of the following month :—

- (2)—Stock account-current (Form No. 29).
- (3)—Schedule of receipts and expenditure (Forms Nos. 32A.—32Y.) for every head of account affected by the transactions of the month.
- (4)—List of petty works and repairs under Rs. 200 (Form No. 34).
- (5)—Extract from Contractors' ledger (Form No. 36).
- (6)—Schedule of establishment charges (Form No. 33C).
- (7)—Schedule docket or list of vouchers for each item in schedule of expenditure.
- (8)—List of officers in Civil employ who occupied public buildings (Form No. 44 B).

1529. Unless the circumstances are very exceptional, the Executive Engineer in charge of the division should always sign his accounts himself after thorough examination of the books and documents from which they have been compiled; but should the requirements of his work render the presence of the Executive Engineer at his head-quarters when the accounts are due for despatch, a matter of inconvenience, the accounts may be forwarded by the Accountant, signed by him 'by order.' Documents of the nature of a Completion Report would, of course, require the Executive Engineer's signature.

1530. The accounts will be accompanied by a covering docket in Form No. 31 A, on which the Accountant will certify to the discharge of his duties in regard to the check and compilation of the accounts and which will explain the non-submission of any

Monthly Accounts.

accounts and vouchers and other points on which explanation is necessary.

1531. In cases where the Executive Engineer is unable to sign his accounts himself, an admission of responsibility for the accounts will be required of him, in Form No. 31 B, as soon as he can examine his books and papers. Until this certificate is received the Examiner will not finally pass the accounts.

1532. An Executive Engineer's signature to a compilation made by the Divisional Accountant implies that a proper supervising check has been applied and that the results are satisfactory; but it does not imply that the Executive Engineer is responsible for every process of compilation in detail.

1533. Executive Engineers are not required to countersign vouchers rendered by gazetted officers or upper subordinates in charge of sub-divisions, unless they are themselves the disbursers, or unless they record notes or comments on the vouchers.

1534. A schedule docket, or list of vouchers should be submitted in support of each item in the schedule of expenditure. It should exhibit the name of the work and the outlay of the month. The vouchers should be tacked to the list in their order of entry. The amount expended on daily labour will be shown separately in one sum. The form of the list will be drawn up with the approval of the Local Government or Administration by the Examiner.

1535. The list of petty works (Form No. 34) collects all expenditure on works estimated to cost Rs. 200 and under on requisitions or petty estimates, for posting in the schedule of expenditure. This list has to be submitted to the Examiner with the monthly accounts, but no vouchers need be sent in support of the entries in this list, except on the completion of any work included in it, when the original requisition or petty estimate, together with the necessary vouchers, will be submitted.

Transfers of Charge.

1536. Receipts for all payments of Rs. 10 or more (stamped, if exceeding Rs. 20) should be submitted with the accounts. Receipts for payments to members of the establishment, for service postage stamps, State telegrams, fees for money orders, and for payments to contractors who have running accounts, will always be required, irrespective of the amount involved.—See paras. 1254 to 1256.

1537. In cases when the Executive Engineer can satisfy the Examiner that there is a difficulty in obtaining a formal voucher of Rs. 10 or more, the Examiner may accept a certificate of payment in lieu thereof, but receipts should be obtained when possible, and undue advantage should not be taken of the permission to submit to audit a certificate of payment instead of a receipt. The form in which certificates of payment should be submitted is left to the option of Local Governments and Administrations. Certificates of payment should bear the same signatures as ordinary vouchers.

Transfers of charge.

1538. On the occasion of the transfer, permanent or temporary, of the executive charge of a division from one officer to another, the records, cash, stores and works in hand, shall be made over under the rules given in the following paragraphs.

1539. The Divisional Cash Book will be closed on the date of transfer, and a note, as per Form (A) below, recorded in it, under the signature of both the relieved and relieving officers, showing the cash and treasury balances made over and received in transfer by them respectively.

1540. After the cash at head-quarters has been counted and a receipt given for the unused cheques (in accordance with para. 1280), and also for all records, instruments, drawing materials, stationery and office furniture under the immediate charge of the

Transfers of Charge.

Executive Engineer, the following receipts prepared by the relieved officer will be signed :—

Form (A).

Received in transfer from A. B., late Executive Engineer
 _____ Division, the following sums :—

Drawing Account—

Balances at credit of—

	Rs.	A.	P.
A—Treasury	00	0	0
B— Ditto	00	0	0

Cash in hand—

	Rs.	A.	P.
In head-quarter's chest—	00	0	0

	Rs.	A.	P.
Imprests Sub-Engineer	00		
„ Supervisor	00		
	—	00	0 0

TOTAL
 00 0 0

Certified that the Cash Book has this day been closed, and that the balances shown in it correspond with the amounts entered above.

[Station and date.]

(Sd.) C. D.,

Exe. Engr., _____ *Division.*

Form (B).

Received in transfer from A. B., late Executive Engineer
 _____ Division, the stores in his personal charge as detailed in the annexed list.

The balance returns of stock and tools and plant in charge of all Sub-divisional Officers for the half-year ended _____ are on record, and the divisional stock returns have been prepared to end of _____.

(Station and date.)

(Sd.) C. D.,

Exe. Engr., _____ *Division.*

Transfers of Charge.

1541. All cash, records, instruments and other articles under the immediate charge of the Executive Engineer will be examined and counted, and made over personally to the relieving officer, who will note on the receipts any inaccuracies. In the case of mathematical and surveying instruments a detailed report on their state in the prescribed form shall be prepared, and submitted with the other receipts.

1542. As soon as the cash in the head-quarter's chest and other stores have been counted and the above receipts signed, the relieving officer will report that he has taken charge of the division, and this report, with the receipts, will be forwarded by him on the same day to the Superintending Engineer, who will pass such orders thereon, in respect to any deficient articles, as may be necessary; a copy of the receipts will be given to the relieved officer.

1543. Every executive officer will have his accounts brought up, and ready to make over at the shortest notice; and all contracts and other engagements will be so arranged as not to be disturbed by a transfer.

1544. The relieving officer will take up the expenditure of cash and stores from, and for the first day of, the month during which the relief took place, and submit the next monthly accounts in the same manner as if he had been in charge of the division during the whole month. But the relieved officer remains responsible that proper explanation is forthcoming for the expenditure and stores during his incumbency.

1545. The relieving officer will then proceed with the relieved officer, unless the Superintending Engineer has specially directed the latter to leave the station as soon as relieved, to inspect the records, cash, stores, and works and materials at site of works, under charge of the subordinates at the head-quarter station. He will examine the accounts, count the cash, inspect the stores, and count, weigh, and measure certain selected articles, in order to test the accuracy of the returns, and will

Transfers of Charge.

minutely examine the work in progress as to its quality, and as to its correctness according to the sanctioned plans and estimates; he will also record his opinion as to the correctness of the account of materials at site.

1546. Whenever the Superintending Engineer shall so direct, the relieved officer will accompany the relieving officer in the inspection of the out-stations in the manner prescribed in para. 1545.

1547. An officer must not delay making over charge of a division after the arrival of the relieving officer; nor must he, without a medical certificate or the permission of the Superintending Engineer, leave the station before the arrival of his successor.

1548. The relieved officer will give the relieving officer a list and memorandum showing all the work in hand and the orders remaining to be complied with, and of such matters as most require his attention, with full explanation of any peculiarity of circumstances, or apprehended difficulties.

1549. He will also furnish the relieving officer with a complete statement of all unadjusted claims, with the reasons for their not having been adjusted in due course, and a report as to any complication likely to arise owing to their non-adjustment.

1550. When the above have been complied with, the relieving officer will report to the Superintending Engineer that the transfer has been completed, and will describe the state of the records, cash, stores and works, mentioning what out-stations he has yet to inspect, and when he proposes to visit each. He should take this opportunity of bringing to notice anything irregular or objectionable in the conduct of business in the division that may have come officially under his notice. And especially he will report whether the accounts may be fairly considered to represent the progress of the work. Unless under special circumstances this report of completion of transfer should be submitted within a fortnight of taking charge.

Transfers of Charge.

1551. An Executive Engineer, who fails to bring to notice within a reasonable period any deficiency or defect in work or stores taken over from his predecessor, will be held responsible for the same, both as to quantity and quality, so far as it may have been practicable for him to ascertain.

1552. In the case of any disagreement between the relieved and relieving officers, a reference will be made to the Superintending Engineer.

1553. In the case of any sudden casualty occurring, or any emergent necessity arising for an officer to quit the division, sub-division, or work, to which he is posted, the next senior officer of the department present will take charge. When the person who takes charge is not of the Engineer or Upper Subordinate Establishment, he must at once report the circumstance to his nearest departmental superior, or, in the absence of such an authority, to the Commanding Officer in a Military Station, and, in other cases, to the nearest Civil Officer, and obtain orders as to the cash in hand, if any.

1554. In the case of the charge of a division becoming vacant by the death or sudden departure of an Executive Engineer, the succeeding officer will proceed as above prescribed for a relief, forwarding to the Superintending Engineer the receipts which would otherwise be given to the relieved officer.

1555. On the occasion of a Divisional Accountant being relieved of his duties, he should carefully reply to the several questions in Form No. 147, and the Executive Engineer should, after perusal and testing the correctness of the replies, make any remarks that may be necessary in the column set apart for that purpose. He should then sign the certificate at foot, and forward the document to the Examiner's office for record, or such further action as may be necessary.

1556. It is the duty of the Superintending Engineer to see that the transfers within his circle are regularly

Transfers of Charge.

conducted, and to take such action as may be necessary in the case of any deficiency of cash or stores, and to bring to notice of the Chief Engineer any irregularity or delay that may occur.

1557. An officer must not, without special authority, liquidate any alleged balance due by Government to the officer he relieves, but an officer succeeding to the charge of a division will take all steps necessary for the adjustment of his predecessor's public accounts in regular course.

1558. The general rule regulating salaries and allowance when a transfer of charge takes place, is based on Article 254, Civil Service Regulations, and is that emoluments of the nature of charge or acting allowance attached to a post cannot be drawn by two officers at the same time. A relieving officer will not therefore be entitled to any such allowance, nor will he be considered as "on duty" until a transfer is complete. Similarly, an officer returning from long leave is not, under the general rule, entitled to draw full pay until the transfer is complete and the former incumbent relieved.

No acting allowance can be drawn in any case by a relieving officer until the transfer is complete, but, as far as pay and allowances, other than acting allowances, are concerned, an exception may be made to the general rule in all cases where they charge to be transferred (whether a Division, a Sub-Division, or other charge) consists of several scattered works, which the relieving and relieved officers are required, by the orders of a superior officer, to inspect together before the transfer can be completed. The relieving officer will be considered as "on duty" if the period taken in carrying out these inspections is not considered by the Superintending Engineer to be excessive. An officer returning from leave will therefore, in such cases, draw full pay, and an officer transferred while on duty or on privilege leave should, for the same period, be considered "on duty" and not on joining time.

Transfers of Charge.

In the case of transfers of charges, other than Divisions and Sub-Divisions, the Executive Engineer should issue instructions as to the works to be jointly inspected by the relieved and relieving officers.

The Superintending Engineer should in every case inform the Examiner of Accounts of the dates between which the transfer was being completed, and full pay for the period may be allowed to the relieving officer. If, however, the Superintending Engineer considers the time taken in making over and receiving charge to be excessive, the relieving officer must be treated as if he were on leave or on joining time, etc., as the case may be, for as much of the time as may be regarded as excessive.

The joining time, or subsidiary leave, or privilege leave, of the relieved officer commences immediately after the completion of the transfer as reported to the Executive or Superintending Engineer.

* 1559. A register of incumbents of charges should be kept in every divisional office showing the period of incumbency of each officer who has held charge of the division and of the several sub-divisions.

1560. Every officer or subordinate transferred from one division to another will, on leaving the old division, be furnished with a Last-pay Certificate in P. W. D. Form No. 114 D, showing the date up to which he has received salary and travelling allowance. If he is transferred to another province, a duplicate Last-pay Certificate will be sent to the Examiner for countersignature and transmission to the Examiner of the new province, who will await its receipt before passing finally any charges for pay or allowances on account of the officer concerned.

In the case of an officer transferred to another department, a duplicate of his Last-pay Certificate will be sent to the Examiner for countersignature and transmission to the Account Officer of the Department concerned. It should be noted against all entries of amounts due from and to the officer, how it is proposed or intended to settle them.

Chapter XIII.—Accounts of Examiner's Office.

	PARA.		PARA.
ORGANIZATION OF OFFICE	1561	BOOKING OF EXECUTIVE ENGINEERS' ACCOUNTS	1776
BUDGET REGISTERS	1566	BOOKING OF CIVIL OFFICERS' ACCOUNTS	1780
SUPPLY OF FUNDS	1578	MONTHLY ACCOUNTS OF THE PROVINCE	1783
APPROXIMATE RETURNS	1586	EXCHANGE ACCOUNTS	1794
APPROPRIATIONS	1600	CENTRAL ADJUSTING ACCOUNT	1811
AUDIT OF EXECUTIVE ENGINEERS' ACCOUNTS	1607	SERVICE AND OTHER FUNDS	1825
AUDIT OF CIVIL OFFICERS' ACCOUNTS	1631	STATE EXPENDITURE ON COMPANIES' LINES	1837
AUDIT OF LAND CHARGES	1644	TRANSACTIONS WITH ENGLAND	1840
AUDIT OF SUSPENSE BALANCES	1648	SUPPLEMENTARY ACCOUNTS	1876
AUDIT OF HALF-YEARLY RETURNS OF STOCK AND TOOLS AND PLANT	1655	ANNUAL CLOSING OF BOOKS	1888
OBJECTIONABLE ITEMS	1656	ANNUAL FINANCE ACCOUNTS	1894
TRANSFERS AND ADJUSTMENTS	1668	ADMINISTRATIVE ACCOUNTS	1905
FIELD OPERATIONS	1700	OTHER ANNUAL RETURNS	1919
ESTABLISHMENT AUDIT	1721	PAYMENTS AND ADJUSTMENTS	1938
		INSPECTIONS	1943

Organization of Office.

1561. The office of an Examiner of the General Branch (Buildings and Roads and Irrigation) is usually divided into sections as follows :—

- Budget.
- Account audit.
- Establishment audit.
- Booking.
- Pay.
- General or Routine.

1562. The general duties of each section are as follows :—

Budget Section—

(1) The preparation and check of budget estimates, so far as the Examiner's office may be required by

Organization of Office.

the Local Government or Administration to perform this duty, and the preparation of all estimates called for by the Accountant General, Public Works Department.

(2) The maintenance of budget registers; the check of re-appropriation statements; the issue of statements of unauthorized appropriations.

(3) The check of sanctions to estimates for work and services.

(4) The regulation of the supply of funds to Executive Engineers and the preparation of the return of grants, receipts, expenditure and unspent balances (Form No. 53).

Account Audit Section—

(1) The audit of monthly accounts of Executive Engineers and of Civil Officers, and of Examiner's auxiliary accounts.

(2) The audit of half-yearly returns of stock and of tools and plant.

(3) The audit of completion reports.

(4) The preparation and disposal of objectionable item statements.

Establishment, Audit Section—

(1) The audit of salary, travelling allowance, and contingent bills, and the preparation and disposal of disallowance lists.

(2) The disposal of applications for pension or gratuity and for leave.

(3) The maintenance of records of service.

(4) The disposal of miscellaneous questions relating to establishment.

Booking Section—

(1) The posting of the books of the Department.

(2) The preparation of periodical accounts and returns.

Budget Registers.

- (3) The adjustment of transfer transactions.
- (4) Preparation and disposal of exchange and central adjusting accounts.

Pay Section—

- (1) Payments to head-quarters establishments and for miscellaneous purposes.
- (2) The preparation of the Examiner's auxiliary accounts.

General or Routine Section—

- (1) The copying of letters, accounts, and returns.
 - (2) The maintenance of registers of receipts and issues.
 - (3) The custody of records.
 - (4) The supply of forms to departmental officers.
- ~~the correction of all codes and books of refer-~~

Add the following as paragraph 1564 A:—

1564A. The Examiner or his Assistant should review, at least once a year, the work of each section of his office in more or less detail. In carrying out this review, more attention should be paid to the substantial than to the formal part of audit. The result of the review should be placed on record.

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upon receipt of the advice in the register book or schedule upon which the passing of the item is to be recorded.

1565. The duties and powers of Examiners of Accounts are described in paras. 357 to 388.

Budget Registers.

1566. The objects of Budget Registers are--

- (1) to enable the Examiner to see that all expenditure, authorised to be incurred by

Budget Registers.

the authorities having powers of sanction, is covered by provision, either original or re-appropriated, in the budget estimates of the year, or, if not, to apprise the Local Government and the Accountant General, Works Department, thereof;

- (2) to record in a methodical way the allotments made in budget orders for Public Works from Imperial, Provincial, and Incorporated Local Funds, as well as from Local Loans, and Takavi, Contributions and Excluded Local Funds; and to show the alterations made in the course of the year by additions to or reductions from, total grants and by transfers of allotments from one service head to another within grants, and by appropriations to service heads from Reserves;
- (3) to enable the Examiner to ascertain at any time the state of the grant at date for any head of service, or the amount at the disposal of any disbursing officer and to advise the Local Government accordingly;
- (4) to enable the Examiner to so regulate the issue of letters of credit to disbursing officers that the demands on the Treasury shall be kept within the Budget provision.

1567. Budget Registers may be kept in Form No. 46, but as the requirements of the several Provinces vary, the standard forms need not be strictly adhered to in practice; the working forms may be modified to suit local circumstances, and printed locally.

1568. Modified forms should not, however, be introduced without the approval of the Local Government or Administration concerned and of the Accountant General having previously been obtained.

1569. The forms of Budget Registers to be used for recording the grants for Irrigation Works will be the same as those for the Buildings and Roads Branch with

Budget Registers.

the headings modified to suit the requirements of such works, but the principle and the manner of posting them will be similar in every respect.

1570. The form of Budget Register No. 46 contains the following parts :—

Part I.—Abstract Budget Register.

Part II.—Divisional Budget Register.

Part III.—Register of Reserves.

Part I.—Abstract Budget Register.

1571. This register exhibits under Funds, Service, and Departmental heads the entire grant of the Province, the modifications made during the year, whether affecting the total grant or the grant under any Service head. At the end of the year the amount of the sanctioned revised estimate will be entered in this register by funds and major heads. No modification of the grants as they stood at the end of the year is meant by this record.

Part II.—Divisional Budget Register.

1572. In this register will be recorded under Funds, Service and Departmental heads, the allotments placed from time to time at the disposal of each Divisional Officer.

1573. If necessary, an abstract of the entries by divisions may be made at the end of this register to admit of comparison being made with the total grants as shown in the Abstract Register, Part I.

Part III.—Register of Reserves.

1574. This register is required to record the Reserves under Major and Minor Works and Repairs and Tools and Plant retained by Local Governments or placed at the disposal of the various local authorities, the appropriations made therefrom to divisions, and the modifications made in the grants from time to time.

Supply of Funds.

By means of this register the Examiner will exercise a check over the allotments granted, both as regards sufficiency of grants and financial regularity. The entries should be made from the various returns of Minor Works in lump sums, and the balances still available at the end of each month be brought out.

1575. For all details as regards allotments for individual works, the Examiner should look to his sub-register—Form No. 74. The Budget Register should be merely a condensed record of the transactions under main heads.

1576. In cases where the State expenditure on land and control for Companies' Railways, on land or interest for subsidized Railway Companies, or on Provincial Railway Surveys, is audited by the Examiner of the Buildings and Roads Branch, a separate register should be kept of the grants assigned for the purpose.

1577. The Budget Register is always to be closed immediately after the close of the financial year, and no appropriations or re-appropriations should be recorded in it which were not actually made by competent authority before the expiration of the year. The entry in it of the revised estimate figures, *vide* paragraph 1571, does not affect the grants as they stood at the end of the year.

Supply of Funds.

1578. In the supply of funds the Examiner is responsible that the issue of credits shall be so regulated as to prevent, as far as possible, the total grant allotted to a division being exceeded. If in any case the Examiner finds that the funds provided will be, or are likely to be, exceeded, he should at once report the circumstance for the orders of the Local Government or Administration. An immediate advice by telegraph of any orders passed by the Local Government or Administration requiring the supply of funds in excess of grant, should be sent to the Accountant General, Public Works Department.

Supply of Funds.

1579. Applications for letters of credit in Form No. 41 D. will be received by the Examiner from Executive Engineers about the middle of each month for the month immediately ensuing. These demands will be brought together in a statement (Form No. 53 A), and after the Examiner has checked them, he will request the Civil Accountant General (Form No. 52 B) to issue the credits on the treasuries indicated.

1580. If the application from any division be not received in due time, the Examiner should not, on this account, keep back the Return for the Province, but should enter the demand of the month for that division according to the best information available.

1581. In framing his application to the Civil Accountant General, the Examiner will obtain the orders of the Local Government or Administration in any case when he may be in doubt as to the amount of credit to be allowed to an Executive Engineer.

1582. The Examiner will receive from the Civil Accountant General either a list of credits granted, or an advice that all have been granted, but in his monthly Exchange Accounts the Civil Accountant General will enter the amount of cheques paid, unpaid cheques being held in balance in the Public Works books.

1583. If an Examiner requires a letter of credit to be issued in a Province with which he is not in account, and has the necessary authority for obtaining such credit, he will make the regular application to the Civil Accountant General with whom he is in account, and note on it that he has applied direct for funds. At the same time he will apply direct to the Accountant General of the Province in which the funds are required, mentioning that the payments are to be debited to the Civil Accountant General with whom he is in account.

1584. This rule, however, is intended only for occasional issues. If an Examiner has frequently to apply for credits in another Province, he should be placed in account with both. This can be done by the Comp-

Approximate Returns.

troller General on application through the Accountant

Chapter XIII, paragraph 1585:—Strike out the last portion, from the words copy of the return in the 5th line, and substitute certificate to the effect that the credits applied for involve no excess over the sanctioned grants. In the event of the Examiner not being able to certify this, the authority for asking for credit in excess of the grant should be quoted.

[No. 110—Vol. I—9-12-1902.]

1586. With the applications for credits for the months of December, January, February and March an extract from the register of liabilities in Form No. 41 F will also be received by the Examiner.

1587. Such of the information given in Part I of Form 41D as is necessary will be abstracted by fund and major heads in a register (Form No. 51), the object of which is to collect together the figures required for lines 8 (a), 10 and 14 of the Provincial return of grants, approximate receipts and unspent balances (Form No. 53).

1588. The cash and treasury balances need not be distributed over fund and major heads, but shown as one item against the head under which the division is classified. The letters of credit and liabilities not included in approximate expenditure to end of the previous month need only be distributed in Form No. 53 over fund and major heads in the months of December to March inclusive. In the returns for these months great care should be taken to make the distribution as accurate as possible.

1589. The approximate revenue of the past month will be obtained from Part II of Form No. 41 D. Nothing more than this is wanted during the first eight months of the year. During the last four months the probable receipts of the current month should be esti-

Approximate Returns.

mated on the best information available, probably on an average of the past three months and of the similar period of the previous year, and entered in Form No. 53.

1590. In estimating the approximate receipts and expenditure to the close of March, all assets and liabilities affecting the accounts of the official year and all adjustments anticipated in the supplementary accounts for March should be taken into account.

1591. Great care should be exercised in dealing with the approximate revenue and expenditure, as the figures are required for important purposes.

No. 111.

Chapter XIII, paragraph 1592 :—Between the words copy and sent in the fourth line, insert without the Memorandum at foot.

[No. 111—Vol. I—9-12-1902.]

of each return in Form No. 53. For the months of March, April and May two separate returns for each month have to be prepared, one relating to the past and another to the current year's transactions.

1594. The memorandum at foot (lines 15 and 16) compares the approximate up to date outlay reported two months previously with the actuals as subsequently booked. Whenever the difference under any one major head is more than 5 per cent. of the actuals and over Rs. 25,000, a separate memorandum explaining the cause should be submitted to the Accountant General

Chapter XIII, paragraph 1595.—Cancel this paragraph.

[No. 112—Vol. I—9-12-1902.]

1596. On the 21st of each month or on the day following, if the 21st falls on a Sunday or a holiday, the Examiner should without fail telegraph to the Accountant General, Public Works Department, by deferred

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message, the approximate revenue and expenditure under each fund and major head, as well as the receipts and charges in respect of transactions under debt, remittance, and the other heads specified in Public Works Department Form 78 F from the commencement of the current official year to the end of the preceding month. The opening and closing cash balances of the preceding month and the amount of uncashed cheques at its close should also be given. If it is necessary to revise the amount of uncashed cheques at close of March as reported on 21st April, the corrected amount should be entered in the telegraphic report of the 21st May.

1597. The necessary information will be obtained from Public Works Department Form No. 78F, which is a progressive abstract of the figures reported in accounts current of disbursing officers; but the figures to be telegraphed should be given in lakhs and thousands only, any sum under five hundred rupees being omitted, and any sum over that amount and up to a thousand being treated as one thousand.

1598. To guard against errors in telegraphing, the totals of major heads both under revenue and expenditure should be given as well as the grand totals (which should be equal) of the receipts and charges under all heads.

1599. The several heads under which the receipts and charges are to be reported will be designated by the index letters or words quoted against each in Public Works Department Form No. 78 F; a separate report for each Branch of the Department or for each individual railway or survey is not necessary, but in case of open lines of railway the gross traffic receipts and working expenses should be reported separately for each line.

Appropriations.

1600. A monthly Appropriation Return (Form No. 49) will, if required, be prepared by the Examiner and

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submitted to the Local Government or Administration for information.

1601. This return will show the total grant under each fund head, and the distribution of the several grants under service and departmental heads.

1602. A monthly statement of unauthorized appropriations (Form No. 50) will be submitted within one month following that to which it relates by the Examiner to the Local Government or Administration who, after entering orders against each item, will forward it to the Accountant General, Public Works Department. When there are no unauthorized appropriations to report, a "Nil" form should be sent by the Examiner direct to the Accountant General.

1603. The following are irregularities which should be entered in the statement of unauthorized appropriations relating to Imperial Funds:—

- I.—Re-appropriations held to be inadmissible under paras. 2106 and 2107.
- II.—Appropriations for new works and repairs for which working estimates have not been sanctioned.
N. B.—*This requirement may be left for attention in the audit of Executive Engineer's accounts if preferred.*
- III.—Appropriations in excess of total grant in expectation of there being short outlay to provide for the excess.
- IV.—Appropriations to cover an amount of expenditure beyond the power of sanction of the Local Government or Administration.
- V.—Appropriations for works which are not properly Public Works.
- VI.—Appropriations for works which, although within the limit of power of sanction of the Local Government or Administration, are not recognized State works. Under this category would fall all cases of sanction for Military Works which are not included in the list of standard Military buildings.
- VII.—Appropriations for works which form portions of a project, the total cost of which is beyond the

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powers of sanction of the Local Government or Administration, or for works the revised estimates for which will be in excess of those powers.

VIII.—Appropriations made by authorities not competent to make them.

IX.—Appropriations to a work in excess of the estimate for that work, unless the sanctioning authority distinctly records that the excess will be covered by a revised estimate or completion report.

X.—Appropriations to increase the reserve stock above the sanctioned limit.

XI.—Appropriations from decrease in suspense accounts which have not actually been realised.

1604. In the case of Provincial Funds, the following are irregularities which should be entered in the statement :—

- i.—Appropriations for works estimated to cost over Rs. 10 lakhs, or with establishment and tools and plant $12\frac{1}{2}$ lakhs, which have not been sanctioned by the Secretary of State; for works which have been prohibited by the Government of India, or which may not be recognized State works, or on which the expenditure is in excess of the amount laid down by the Government, or which may be against the declared policy of the Government of India, or for which there are no sanctioned estimates.
- ii.—Appropriations for outlay upon residences for heads of Local Governments and Administrations in excess of Rs. 15,000 in one official year.
- iii.—Appropriations the aggregate of which is in excess of the total grant, or appropriations made in expectation of short outlay against the grant being sufficient to cover excess.
- iv.—Increases to grant which have not been sanctioned by the Financial Department of the Local Government.
- v.—Appropriations for advances to provide for outlay on works the construction of which is properly debitable to Imperial funds, and for the recoupment of which a claim may be made upon those funds.

Audit of Executive Engineers' Accounts.

- vi.—Transfers from the Civil Imperial estimates to Provincial Public Works estimates without the sanction of the Government of India.

1605. The Examiner should not, however, delay noticing cases of appropriations which appear to him to be irregular until the submission of the monthly appropriation return, but should at once submit a report of such cases to the Local Government or Administration on their coming to notice, stating his opinion; when, if the appropriation be cancelled, no further action will be required. If the appropriation be maintained, the Examiner will make the needful entry in his Budget Register, and include the item in the statement of unauthorised appropriations.

1606. No grant is required to be assigned for suspense accounts chargeable to budget grant unless the balance at debit is expected to be increased by more than Rs. 500. In that case a formal appropriation of available grant should be made. On the other hand, if it be decided to reduce the balance at the debit of suspense, expenditure on final heads against the credit to suspense does not need an appropriation of funds. A decrease in the balance of an Imperial suspense account cannot, however, be applied to augment the grant for Provincial or Local funds works, or outlay against Contributions; nor can a decrease in suspense accounts classed as Military be appropriated to other services. In cases where it is determined to provide or increase reserve stock, funds should always be assigned for the purpose, either by entry in the Budget estimate, or by a re-appropriation to Suspense.

Audit of Executive Engineers' Accounts.

1607. The audit of the monthly accounts, and posting of the divisional and provincial books, should be carried out with the utmost thoroughness and rapidity possible. The Executive Engineers' accounts are due

Audit of Executive Engineers' Accounts.

in the Examiner's office within course of post after the 20th of the month succeeding that to which they relate; but as many of them as possible will, however, be received at an earlier date. Three weeks are allowed for auditing and booking the accounts, so that the Examiner's registers should be posted by the 15th of the second month. Any delay beyond this will be held to constitute arrears for which the Examiner will be responsible. If by the 15th of the second month the accounts of any Executive Engineer or Civil Officer have not been received, the books of the Province should be closed without waiting for them, the expenditure being left to be included in the combined accounts of the succeeding month.

1608. Officers whose accounts are in arrears will be liable to retrenchment of salary : if the accounts of any Sub-divisional Officer are in arrears more than one month, or if an Executive Engineer's accounts are not received in the Examiner's office within two months after the close of the month to which they refer, the delay will be reported to the Local Government or Administration by the Examiner, who will, at the same time, forward any explanation regarding the delay which the officer concerned may have offered.

1609. The Local Government or Administration will then make the necessary enquiries, and if the delay is considered to have been caused by any fault on the officer's part, the retrenchment of his salary may be ordered, or the case may be referred to the Government of India for orders. The retrenchment will be, from a Sub-divisional Officer, half his departmental salary, and from an Executive Engineer, his staff salary if a Military officer, or half his entire salary if a Civil Engineer. These retrenchments, when ordered, will be made by the Examiner from the first salary bill submitted after receipt of the order of the Local Government or Administration directing the disallowance.

Audit of Executive Engineers' Accounts.

1610. The audit of the accounts of expenditure by Executive Engineers will be effected with reference, in the first place, to the sufficiency of the authority for incurring the expenditure; in the second place, with reference to the propriety of the charges as against the works and services to which allocated; and in the third place, with reference to the proof of payment to the correct individual. The audit of receipts will be conducted so as to see that all sums due to be received are duly realised and credited to the proper heads of account.

1611. In auditing the accounts of expenditure and of receipts, the Examiner should keep in view the general object to be attained by his supervision; and, while careful to prevent unnecessary expense and irregularity, he should not be too precise in trifling matters which are of no importance to the finances of the State, but which may be made very troublesome to those who have to account for them.

1612. In addition to the ordinary routine duties of his office, the Examiner is expected to keep a vigilant watch over expenditure which he audits and accounts for, and while most carefully avoiding any assumption of control and not calling upon Executive Engineers for explanation except with regard to irregularities falling distinctly within rules and orders which can be quoted, to bring to the notice of the Administrative Officers of the Department all transactions appearing in the accounts which seem to him to be in any way indicative of irregularity or of want of attention to economical considerations.

1613. As the arithmetical accuracy of all vouchers is fully checked in Executive Engineers' offices by the Divisional Accountant, it will suffice if the re-check in the Examiner's office of the calculations in the vouchers (excluding establishment bills and bills in which final payments on a running account are made, all the calculations in which must be checked) is limited to about

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25 per cent. The selection of such vouchers should be made by the Examiner or another gazetted officer, and a simple register should be kept by which to subsequently identify the vouchers of which the arithmetic has been checked and the computer who was intrusted with the calculation.

1614. Although the extent to which calculations in vouchers should be tested in the Examiner's office is limited, yet all vouchers received in support of charges in accounts must be audited with respect to their validity, to the sufficiency of the authority, and to the reasonableness of the charge, and care should be taken to see that they are either submitted in the prescribed form or, if in any other form, that they are in all other respects valid vouchers.

1615. In the audit of vouchers the Examiner is empowered to pass finally errors—

of one anna in all vouchers;

of eight annas in vouchers of not less than Rs. 500:

Chapter XIII, paragraph 1615.—Add the following to this paragraph:—

In the case of Famine Relief expenditure these limits are raised to an error of four annas in any case, and up to one per cent. but not exceeding one rupee in the case of vouchers for amounts in excess of Rs. 25.

[No. 131—Vol. I—6-6-1903.]

returned to disbursing officers for stamps to be affixed.

1618. Corrections made in the details of a bill need not be severally initialled, provided the corrected result is initialled.

1619. Whenever, in the audit of vouchers of pay-
Chapter XIII, paragraph 1619.—Cancel this para-
graph.

[No. 68—Vol. I—11-12-1901.]

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Engineer-in-Chief. Such reports are not intended to be made as a matter of mere routine, but after due consideration by the Examiner.

1620. The first return received for each month by the Examiner from Executive Engineers is the divisional cash balance return. It will be checked with a view to calling for explanation if any unnecessary accumulation of cash in the division occurs, and will afterwards be made over to the Accountant in charge of the audit of the accounts of the division for comparison with the balance shown in the divisional account-current.

1621. The monthly accounts of Executive Engineers on receipt will first undergo examination to see that they have been received in a complete state, that the accounts-current and schedules are arithmetically correct, that they are in all respects properly prepared, and that the charges are complete as to authorities, estimates, budget appropriation, and vouchers. Any clerical errors, or errors of classification, will be corrected in red ink, and a revised account-current, if necessary, prepared, with a statement of corrections (Form No. 56). All corrections which alter any figure in the account-current even though the total amount to be passed be not affected, will be entered in Form No. 56. Minor matters requiring attention will be brought to the Executive Engineer's notice in the Examiner's Audit Note, Form No. 61, *vide* para. 1656.

1622. The next operation is to check the cash receipts brought to credit by the Executive Engineer. The officers of the Public Works Department are placed in funds for expenditure solely by means of the monthly credits granted to Executive Engineers at the treasuries, and the Examiner will receive from the Accountant General of the Province a monthly account-current (called exchange account—see para. 1794), showing the payments charged against such credits to the Public Works Department in the accounts of treasuries,

Audit of Executive Engineers' Accounts.

which account will enable the Examiner to check the sums brought to credit in the accounts of Executive Engineers. The examination of the accounts on this head should be made as soon as the return is received, any discrepancy being at once enquired into and noticed, either to the Executive Engineer, or to the Civil Accountant General, as the case may require. Care must be taken to see that the Executive Engineer debits himself with all sums which he has to collect from his staff and from others, also with all sums shown by the exchange accounts, the central adjusting account, and the accounts of other divisions as issued to him.

1623. The monthly account furnished by the Civil Accountant General will also show the miscellaneous receipts paid into treasuries by Executive Engineers, and credited to the Public Works Department in the treasury books. This will be compared with the amount charged by the Executive Engineer under the corresponding head.

1624. All vouchers audited in the Examiner's office should be cancelled by means of a perforating or endorsing stamp, which should perforate or impress a distinguishing mark or number, indicating the person who is responsible for the audit of any given voucher; and a register should be kept showing the distribution of these stamps among the staff.

1625. The audit of the account-current will be recorded in red ink on the back; the entry may be signed by either the Examiner or Deputy Examiner. A formal notice of audit will be sent to the Executive Engineer (Form No. 56), accompanied, when necessary, by a corrected account-current.

1626. The Executive Engineer, on receipt of a corrected account-current, is bound, if he admits the corrections, to make the needful entries at the foot of the cash abstract book (as well as in all accounts subsidiary

Audit of Executive Engineers' Accounts.

to it), so that the balances in them, and in the next account-current to be submitted by him, may correspond with those shown by the Examiner.

1627. If the correction made by the Examiner involves an increase of the Executive Engineer's balance, the amount of the correction should be placed under "Miscellaneous Advances," and the Executive Engineer will be bound to refund the amount. But the Examiner should not correct the cash balance if the matter is at all doubtful, and, as far as possible, the accounts, except in the case of classification of entries will be left unaltered, the proposed corrections being merely noted in the correction statement.

1628. Whatever may be the way in which the correction is recorded in the first instance, the item must, in every case, be adjusted finally within three months from the date of its being first recorded; and, failing other means, the Examiner is bound to recover the amount by deduction from the salary of the officer concerned. To this rule there can be no exception. Such deduction will be made by monthly instalments not exceeding one-fourth of civil consolidated or staff salary passed.

1629. The Examiner may require the Executive Engineer to send up, in addition to the prescribed monthly accounts, any other original records upon which the figures reported to him are based, whenever the ordinary monthly accounts appear defective or deficient in detail, or when, from any reason, it may appear to him desirable to call for further information.

1630. On the completion of a work a Completion Report (Form 45A, 45C or 45E) will be prepared in accordance with para. 972. It will be forwarded by the Executive Engineer to the Examiner, who, after verification of the figures therein, and after noting its number and date in the sub-register against the work concerned, will transmit it to the Superintending Engineer for disposal.

Audit of Civil Officers' Accounts.

Audit of Civil Officers' Accounts.

1631. All expenditure on Public Works, whether Imperial, Provincial or Local, incurred by officers not belonging to the Public Works Department against the grant for "Public Works in charge of Public Works Officers," will be audited by and brought on to the books of the Examiner. Such officers act as disbursers for the Public Works Department, and whatever their status may be otherwise they are termed "Civil Officers" in this connection.

1632. The rules in this section are not applicable to charges for petty construction and repair, which are adjusted by Civil Accountants General against the Budget grants of the departments concerned; nor are they applicable to Public Works ferry and road receipts and charges collected and paid on account of local funds by Civil Officers without reference to the Public Works Department; nor to owners' rates; nor to cemetery receipts and charges collected and paid by Civil Officers. (Receipts on account of Military cemeteries are, however, creditable to the Public Works Department.) Charges and receipts of these classes are recorded in the Civil accounts under the head "Public Works in charge of Civil Officers," and are brought direct into the Public Works portion of the Finance and Revenue accounts of the Government of India by the Accountant General, Public Works Department, from accounts rendered to him by Civil Accountants General.

1633. The only sources from which "Civil Officers" may be placed in funds for the purpose stated in para. 1631 are the following:—

- (1) By letters of credit issued by the Civil Accountant General on the application of the Examiner of Public Works Accounts of the Province.
- (2) Through an Executive Engineer named by the Local Government or Administration, as laid down in Articles 452 and 453 of the Civil Account Code,

Audit of Civil Officers' Accounts.

Volume I, and in para. 1307 of the Public Works Department Code.

- (3) They may, at the discretion of the Local Government or Administration, be appointed imprest-holders under Executive Engineers, and render accounts to the officers from whom they hold imprests in accordance with the rules of the Public Works Department for imprest accounts.

1634. Officers in charge of civil treasuries are strictly prohibited from issuing any money for such disbursements, except against letters of credit issued in favour of the Civil Officers or the Executive Engineer named by the Local Government or Administration. The Executive Engineer's written authority will always be required before any cheque can be drawn against his letter of credit.

1635. The Civil Accountant General will take measures to stop and to recover any payments which may have been irregularly made from the general funds in the treasury on works which are chargeable to the departmental part of the Public Works grant.

1636. The Local Government or Administration, in passing the estimate for a work to be executed, or in giving authority for land to be taken up by a Civil Officer, will, at the same time, determine how the funds are to be supplied, and the Civil Officer will apply to the Examiner or the Executive Engineer for the credits he may require. The Examiner or Executive Engineer will, at the time that he arranges for a letter of credit, furnish the Civil Officer with a cheque book to draw against it.

1637. The Civil Officer's requisition for funds should be submitted to the Examiner or Executive Engineer by the 8th of the month preceding that for which the advances are required.

1638. The Civil Officer will send up a brief monthly abstract of receipts and disbursements (Form No. 55B) showing total cash received and total expenditure on

Audit of Civil Officers' Accounts.

each work in progress. Vouchers will be sent for all payments in excess of Rs. 10 each, except for service labels, telegrams and establishment charges. This account will be sent direct to the Examiner if the funds were supplied by him; but it will be forwarded through the Executive Engineer if the funds were drawn against his letter of credit. In the latter case the Executive Engineer will embody the cheques drawn by the Civil Officer in his own accounts; the Civil Officer's expenditure will not, however, be incorporated in his accounts, but the amount of cheques drawn will be charged to the head "Transfers of the Public Works Department, Divisional, Civil Officers".

1639. A bill (Form No. 55A) will be prepared by the Civil Officer on completion of each original work, and an annual bill for the repairs executed during the year, which will be submitted to the Examiner, either direct or through the Executive Engineer, for final audit.

1640. The amount of professional check to be exercised on the proceedings of Civil Officers in regard to the execution of public works will be regulated by each Local Government and Administration as it thinks proper.

1641. The monthly accounts of Civil Officers, on receipt in Examiner's office, should be audited in the same manner as those of Executive Engineers.

1642. The Examiner should report to the Civil Accountant General all instances in which the accounts show that a Civil Officer holds a cash balance.

1643. Public Works revenue or other receipts realised by Civil Officers carrying out public works must not be expended but paid into the treasury to the credit of the Public Works Department, the receipts and payments being recorded in the monthly abstract of receipts and disbursements. These receipts and payments into treasury will not be dealt with by Executive Engineers in cases where Civil Officers' accounts pass

Audit of Land Charges.

through their offices. The amounts involved will be taken to account by the Examiner in disposing of the Civil Officers' accounts.

Audit of Land Charges.

1644. The procedure for the acquisition of land for public works is described in para. 950, *et seq.* Whether the payment is made by a special officer or by the Collector or other Civil Officer, the audit of the Examiner of Public Works Accounts shall consist in seeing that every payment is supported by a receipt in Form 76D, 76E, or 76F, and that the amount paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the rules laid down in para. 954. The Examiner will also note in the last column of Form 76A the date on which possession is taken, as reported to him by the Executive Engineer or other officer.

1645. The Examiner will, as he receives the vouchers, fill in the entries in columns 9 and 8 of the award statements, Forms 76A and 76C, respectively; and as he receives the reports of possession, he will fill in the entries in column 10 of the statement in Form 76A: when all the vouchers showing either payment to the payee or payment into the Court on deposit and the reports of possession have been received, he will forward a copy of the completed statements in Forms 76A, 76B, and 76C to the Chief Revenue authority. This will complete the audit of the Examiner; any other or further returns or reports from the officers who assess or pay compensation will be disposed of by the Chief Revenue authority without reference to the Examiner.

1646. A register of charges for land taken up by Civil Officers, whether acting as Public Works disbursers or not, will be maintained by the Examiner in Form No. 77. This register will be posted from the Award Statements (Form No. 76A).

Audit of Suspense Balances.

1647. Charges disbursed in the Civil Department on account of land required for public works will be intimated by the Examiner to the Executive Engineer concerned, who will credit Civil Department under head "IV.—Items adjustable by Public Works Department."—"Payments for land for Public Works," and debit the work or service head concerned.

Audit of Suspense Balances (including those of all branches of the Department).

1648. The balances of the Public Works Department requiring audit are—

Balances affecting charge to Grant.

- I.—Stock (or Stores).
- II.—Purchases.
- III.—Sales.
- IV.—London invoices.
- V.—London stores.
- VI.—Workshop Suspense.
- VII.—Manufactures.
- VIII.—Miscellaneous Advances.
- IX.—Demands Payable.

Balances affecting credit to Revenue.

- X.—Traffic Account.
- XI.—Foreign Railways.

Balances not affecting Grant or Revenue.

- XII.—Cash.
- XIII.—Takavi Advances.
- XIV.—Deposits—
 - (a) General.
 - (b) Unpaid Wages.
 - (c) Private Companies.
 - (d) Miscellaneous.
 - (e) Contributions by Native States.

Audit of Suspense Balances.

XV.—Fines.

XVI.—State Railway Provident Fund.

XVII.—Provident Institution for Railway clerks, etc.

1649. Every balance should be proved each month as far as possible, *i.e.*, it should be compared and reconciled with other parts of the accounts where the figures appear, and it should be seen that the total is supported by details, and that the items are current and efficient. The proof of the balances at the end of each official year must be complete.

1650. The balances are all either assets or liabilities of Government.

1651. An item of receipt should not be carried to *Miscellaneous Advances*, except for adjustment against the debit already there; nor an item of payment to *Deposits*, except against a credit already in that account. A recovery in excess of the amount at debit in *Miscellaneous Advances* must be credited to the head of Revenue concerned or to deposits; and similarly, a payment in excess of the amount at credit in deposits, must be debited to the head of service concerned or to *Miscellaneous Advances*.

1652. In the Buildings and Roads and Irrigation Branches the Stock balance should be proved twice a year, and in the Railway Branch once a year, in accordance with the prescribed rules.

1653. The following are the chief points to be looked to in examining and proving the different suspense balances :—

I.—*Stock (or Store)*—That—

- (a) The priced inventories (stock registers or balance returns taken from stores ledgers) work up to the amount at debit of stock or stores in the general books or accounts.
- (b) There is a record of stock having been taken by a responsible officer within the previous twelve months (*vide* para. 1386, and Vol. IV, Chap. V,

Audit of Suspense Balances.

para. 83). In the case of Railways under construction it is sufficient to see that the orders in Code, Vol. III, Chap. IV, para. 128, are attended to.

- (c) The rates at which articles are priced in the inventories are not in excess of current rates of purchase or manufacture, or of actual cost price.
- (d) The rules, *vide* paras. 1437 and 1443, relating to depreciation and to obsolete and surplus articles have been observed.

II.—*Purchases*—That—

- (a) All items are current, and are for bills payable for articles received or value of supplies from Forest Department or stores to be paid for through an exchange account.

NOTE.—Purchases paid for in the month in which received need not, except in the open line branch, be brought into this account.

- (b) There are no debit items.

NOTE.—If an advance were made for stock to be obtained, it would have to be carried to Miscellaneous Advance.

III.—*Sales*—That—

- (a) All items are current, and that sufficient documentary evidence exists to support recovery.
- (b) The sales have been made under competent authority; and that the proper percentages have been added to the book prices, when necessary.
- (c) There are no credit items.

IV.—*London Invoices*—That—

- (a) All items are current and readily adjustable on receipt of necessary particulars.
- (b) There are no items except those which have come from or will pass direct into expenditure in England or London Account and London Stores.

V.—*London Stores*—That—

- (a) The items represent nothing else than charges (English or Indian) upon stores imported from Europe, which have not arrived at destination in India.
- (b) All items are current.

Audit of Suspense Balances.

VI & VII.—*Workshop Suspense or Manufactures* account including *Stock manufacture*—That—

- (a) The balance is supported by details leading down to the individual operations, such as the individual jobs undertaken in large shops, or the individual operations of brick-making, and such like.
- (b) The operations are all current and undertaken under competent sanction.
- (c) The accounts of manufacturing operations carried on from year to year are closed annually in the off season.
- (d) Credit items in the detail of balance are noted for immediate adjustment.
- (e) The detail consists of nothing else than labour and materials expended upon unfinished works.
- (f) That for all jobs undertaken for outsiders, a sufficient deposit has been made, where such a deposit is required by rule; and that on the first appearance of a work it is seen that an estimate is on record, containing the extra percentages required by rule, and accepted by the person or department ordering the work.

VIII.—*Miscellaneous Advances*—That—

- (a) There are no credit items.
- (b) There are no items which can be carried to a final head of account or be at once adjusted through Transfers or an Exchange Account.
- (c) All items are current and are recoverable or adjustable.
- (d) Sufficient documentary evidence exists to support recovery or adjustment.

N.B.—This must be asked for at 31st March, if not recently proved at test-audit.

- (e) All advances have been made under competent authority and in accordance with Code rules.

Audit of Suspense Balances.

(f) The entries are confined to the following classes of items:—

- (1) Charges where the allocation is not known (to be few and of late date).
- (2) Advances to be recovered.
- (3) Inter-departmental transactions awaiting acceptance by other departments.
- (4) Expenditure irregularly incurred for other than public purposes in anticipation of receipt of Deposits or Contributions.
- (5) Payments made in advance for stores to be supplied.

Chapter XIII, paragraph 1653, clause VIII, f (5).—Add at the end of the sentence, after the word “supplied,” “or transfer debits for value of stores supplied pending receipt of materials.”

[No. 26—Vol. I—25-4-1901.]

Audit office, and by the invoice and way-bill registers.

XI.—*Foreign Railways.*—This account must be proved by the traffic book and the outstanding registers.

XII.—*Cash—That—*

The disbursing officers' cash balance returns of the 31st March have been received in original by the Examiner with the divisional statement of actual cash balance (they are subsequently returned); and that they support the entries in the latter.

XIII.—*Takavi Advances.*—See paras. 1525 to 1527.

XIV.—*Deposits—That—*

- (i) *General (a)*—There are no debit items.
- (b) All items are of a class which may be rightly placed in this account, *i.e.*, that they are—
 - (1) Sums received to be expended on works for individuals, states or corporations financially independent

Audit of Suspense Balances.

of Government, or payments in advance for stores to be sold to them.

- (2) Sum received as security for faithful performance of agreements.
- (3) Sums due to contractors on closed accounts—*vide* para. 1514.
- (c) The half-yearly balances as Government securities recorded on reverse of the schedules submitted by Executive Engineers agree with the register of securities maintained in the Examiner's Office.
- (d) All items are current and relate to works in progress or to agreements in course of fulfilment.

NOTE.—The rules regarding "Deposits" will be found in paras. 1514 to 1524.

(ii) *Unpaid Wages*.—This account is used only on open lines of railways. It is not practicable to prove the balance in detail with the unpaid wages register under the procedure laid down in Public Works Department Code, Vol. IV, Chap. IV, para. 19, but it should be seen that the balances on 30th June and 31st December are duly written off after the interval prescribed in the above paragraph, and that the balance remaining under the account represents the amounts of credits less debits for periods subsequent to the last write-off.

(iii) *Private Companies*.—As for Foreign Railways.

(iv) *Miscellaneous*.—See that no items other than those indicated in Public Works Department Code, Vol. IV, Chap. IV, para. 19, appear under this head.

XV.—*Fines*.—See that the balance of the Fine Fund is borne out by the accounts of the fund.

XVI and XVII.—*State Railway Provident Institution and other similar Funds*.—The balances of these funds must be proved at the end of each year by the detailed books of the funds.

Audit of Half-Yearly Returns of Stock and Tools and Plant.

1654. *Audit Results.*—Items which, upon the examination of a suspense account, are found to have been wrongly carried into it, and others which have become capable of settlement, are to be noted for immediate adjustment; and every effort should be made to adjust all such items before the final supplementary accounts of March are closed. The balance accounts of the year should close with as few items in them as possible, and those that unavoidably remain should all be proved to be current and efficient.

Audit of Half-Yearly Returns of Stock and Tools and Plant.

1655. The audit of half-yearly returns of stock and tools and plant will be conducted under the following rules:—

Stock.

- I. (a) The Examiner is supplied monthly with a stock account-current which is audited in connection with the monthly accounts, and which shows in more or less detail, according as the distribution of stock by sub-heads is maintained or not, the balances carried forward from month to month throughout the year.
- (b) With this account the Examiner is able to verify either the total value of stock as shown in the half-yearly returns, or, if details by sub-heads are maintained, the totals under each sub-head.
- (c) In addition to this check the Examiner should verify the arithmetical correctness of the return throughout, comparing the opening balances with the closing balances of the previous half-yearly return, and seeing that the result arrived at as the closing balance is correct.
- (d) The Examiner should see that the “present rates” are those shown in the previous half-yearly return at the “adjusted rates”; he should see that difference between the adjusted rates at the end of the half-year and the market rates are properly explained; he should look to the method of adjustment adopted, and should see that the requisite

Audit of Half-Yearly Returns of Stock and Tools and Plant.

periodical verification is reported to have been carried out, and the discrepancies duly dealt with where necessary.

- (e) No detailed check of the receipts and issues of stock during the half-year is practicable without the submission to the Examiner of the whole of the subdivisional Forms Nos. 10 and 11, and it is not considered necessary that any such check should be attempted.
- (f) The manner in which the sub-divisional Forms 10 and 11 are prepared is a matter for Examiner to look to during his inspection of an Executive Engineer's office, and some of these returns should be test-audited and the divisional return verified by them during the inspection.

Tools and Plant.

- II. (a) Here the matter is somewhat different, as the Examiner is not supplied with any monthly compiled account which brings together the result of the transactions of the month, and which works up to and helps to maintain a check over those of the half-year; it is therefore necessary to look for the requisite information elsewhere.
- (b) The Examiner can exercise the same check as regards arithmetical accuracy of these returns as is done in the case of stock; but in addition to this he is able, from the vouchers received with the accounts, to verify many, if not all, the purchases made during the half-year, and from invoices for receipts from other departments and the half-yearly returns of other divisions to complete the check, except in so far as regards petty purchases of below Rs. 10 each for which he is not supplied with vouchers.
- (c) As regards issues, the sale lists, sanctions of Superintending Engineer to writes-off, and the returns of other divisions, furnish the material for a fairly complete check of the transactions of the half-year.
- (d) There is no objection to the acceptance of the Executive Engineer's authority of receipts for petty items unvouched for, so that if the returns are audited to the extent described above, it may be said that all that is necessary has been done.

Objectionable Items.

Modifications in this procedure which do not involve the call for additional returns from executive officers may be made by Examiners with the approval of Local Governments and Administrations.

Objectionable Items.

1656. All points noticed during the audit of the monthly accounts as requiring attention or further explanation from the Executive Engineer, and which do not require to be referred to the Superintending Engineer in the divisional statement of objectionable items (Form No. 62), will be entered in the Examiner's Audit Note (Form No. 61).

1657. Irregular and excess expenditure can, in certain instances, be passed upon the authority of the

Paragraph 1657.—In the last sentence for the words, Superintending Examiner's, read Superintending Engineer's.

[No. 58—Vol. I—28-10-1901.]

Index.—The reference to paragraphs against the first two lines under, Law suits, on page lxxxi, should be corrected from 440 and 368 to 403 and 346.

[No. 58—Vol. I—28-10-1901.]

1658. THIS SHOULD BE DONE IN THE DIVISIONAL STATEMENT of objectionable items (Form No. 62), which will be prepared during the audit of the monthly accounts. It will embody all irregularities discovered, viz.—

- (a) Expenditure incurred without adequate authority or in excess of sanction.
- (b) Expenditure incurred without Budget appropriation or in excess thereof; but objections on this score need not be raised before the accounts for the month of July if estimates have been duly sanctioned for the works on which the outlay is incurred.
- (c) Miscellaneous irregularities, such as unauthorized advances, losses of cash or stock not covered by adequate sanction, irregular charges, etc.

Objectionable Items.

1659. The statement thus prepared should be forwarded by the Examiner to the Executive Engineer immediately after the completion of the audit of the divisional accounts. The Executive Engineer will then enter his explanations and return the statement to the Examiner through the Superintending Engineer, who will record his opinions on the several items remaining unsettled.

1660. In the Buildings and Roads Branch a formal allotment of funds is not necessary in the case of works continued from a previous year and likely to be completed in the current year with an expenditure not exceeding Rs. 500. In regard to excesses over Budget appropriations, items of excess not exceeding Rs. 500 need not be reported, as such small excesses will usually be counterbalanced by savings on other items and will not appreciably disturb the equilibrium between the Budget grant and expenditure. But for all excesses above grants of more than Rs. 500 on each work, a specific additional appropriation should be applied for, unless the official year has expired.

1661. In the Irrigation Branch specific appropriations for individual estimates and departmental heads are not required, *vide* para. 2107 (k).

1662. From the divisional statements of objectionable items, the Examiner will prepare, quarterly or at shorter intervals as may be considered desirable by local authorities, a separate detailed statement, in form No. 62 A, of all the objectionable items remaining unremedied, which the Examiner and the Superintending Engineer or the Engineer-in-Chief of lines of railway under the control of Local Governments or Administrations, cannot dispose of, or regarding which they differ in opinion. This statement will be accompanied by an abstract (Form No. 62 B) of the objections unremedied, and will be submitted to the Local Government or Administration, for orders within three months after the close of the period to which it refers. A copy

Objectionable Items.

of the abstract (Form No. 62 B), together with an extract (Form No. 62 C) from Form No. 62 A of the more serious irregularities, must at the same time be sent to the Accountant General, Public Works Department. In making this extract only items where large amounts are involved or where the nature of the irregularity is exceptional should be entered.

1663. In the case of State Railways under construction and under the control of the Director of Railway Construction, the objectionable items statements need not be submitted to that officer, but it will rest with the Accountant General, Public Works Department, to bring the more important irregularities to the notice of the Director of Railway Construction. This procedure will not, however, affect the duty of the Accountant General to report objectionable items to the Government of India when it seems to him necessary to do so.

1664. It is to be understood that the Examiner need not wait for the completion of the statement of objectionable items to report any irregular or excess outlay which may be discovered on receipt of the monthly accounts. On the contrary, the Examiner is expected to make an immediate and special report by letter of all such items of objectionable outlay which he may consider, either from the amount involved or the circumstances of the case, to require immediate action. A copy of the report should be furnished to the Accountant General, Public Works Department.

1665. When retrenchments are made, three months' grace will be allowed for reference to Government or further explanation; at the expiration of which time, if satisfactory explanation be not afforded, or if the order of the Local Government or Administration for remitting it has not been recorded, the retrenchment must be enforced by monthly deductions commencing from the next salary drawn by the person concerned. Such deductions, which must not exceed one-fourth of

Transfers and Adjustments.

re-appropriation of available Public Works Department funds by the Local Government before the 31st March of each year, may be accepted at the discretion of the Examiner or under the orders of the Local Government. But if the debits exceed Rs. 500, a report should be made to the Accountant General, Public Works Department, stating what action has been taken.

1674. No charges should be made to the Public Work Department when convicts are employed on Jail works. When prison labour is employed on other Public Works, the full market value of the work performed, as certified to by the Executive Engineer, will be charged to the Public Works Department. The adjustment of such charges should be made according to the general rules for payments by one Department to another, *vide* paragraph 1684.

1675. When Military labour is employed by the Military Works, or Public Works Department, the adjustment of charges between the Military Department and the Department employing the troops will be regulated in accordance with the rules in para. 962.

1676. Charges on account of works of construction and repair carried out by Public Works disbursers for other departments (with the exception of work executed in the manufactories and workshops of the department for which special rules exist) are required, under the constitution of the Public Works Department, to be treated as final charges in the Public Works accounts. Hence no such work of construction or repair, other than those for which provision has been made in the Public Works budgets, may be undertaken for other departments, save with the special sanction of the Local Government or Administration; and in such cases the outlay must still be recorded as Public Works expenditure, any necessary action for the provision of funds being first taken by the Local Government or Administration. Such cases can be met by the transfer of

Transfers and Adjustments.

funds, under competent authority, from the grant of the department concerned to the Public Works grant. This rule does not apply to works carried out in a Public Works division from grants of the Military Works Department allotted to it for expenditure, and *vice versâ*.

1677. Special cash expenditure incurred in a division on account of another department will be adjusted under the following rules :—

I.—An actual remittance of cash from or to another department will be credited and debited, respectively, to that department.

II.—A disbursement of cash on account of another department, other than that on works of construction and repair, will be adjusted as follows :—

- (a) If from Imperial funds on account of Imperial funds, the charge, when not in excess of Rs. 50 for each *bonâ fide* separate transaction, will be adjusted in the books of the disbursing department as Minor Works expenditure, or, if relating to establishment charges, as "Establishment," sub-head Contingencies. In the case of recurring establishment charges the limit is Rs. 10 monthly. Above these limits the charge will be recoverable through the remittance account from the receiving department.
- (b) If from Imperial funds on account of Provincial or Local funds, or *vice versâ*, as in (a), but the limit will stand at Rs. 10.
- (c) If the payment affects Provincial and Local funds only within the same province, according to such limits as the Local Government or Administration may prescribe.
- (d) If from Provincial or Local to another province as in (b).

1678. In all the above cases, however, recovery must, as a general rule, be made whenever the transaction affects the expenditure of the Telegraph Department, or of State Railways, or of irrigation and other works for which both Capital and Revenue accounts are kept, and the amount involved in each *bonâ fide* separate

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transaction exceeds Rs. 10. The provisions of this paragraph are not applicable in the case of expenditure incurred in a division from grants allotted to it by the Military Works Department for such purpose, and *vice versa*.

1679. Cash actually expended by one division of the department on account of another will be brought finally to account in the books of the disbursing division either as Minor Works expenditure, or as Establishment contingencies [*vide* para. 1677 II (a)], whenever the sum involved for each *bonâ fide* separate transaction does not exceed Rs. 10, and the disbursement is not on account of salaries or allowances. In other cases the transaction will be adjusted through the head "Transfers". The provisions of this paragraph apply to all transfers between divisions of the department, whether in the same or different provinces, and no matter what service head or fund is affected.

1680. Revenue earned by the Government Telegraph Department, or by State Railways, or by Irrigation and other works, for which both Capital and Revenue accounts are kept, will be recovered from the debtor department or service through the transfer account, irrespective of the amount involved.

1681. The value of Public Works stock, whether Imperial, Provincial or Local, issued by a division to other departments or divisions, is adjustable through the transfer accounts, subject to the same limitations imposed in the case of cash expenditure. When such limitations apply, adjustment may be made either under the procedure laid down in para. 1452 or the value of the stock may be charged off as a Minor Work. Petty issues outside the division, or of articles that can be obtained from the local markets, are consequently prohibited.

1682. When articles borne on the Imperial lists of tools and plant are transferred to other Imperial

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departments, services, or divisions, the transfer will be made without charge, provided always the transaction does not affect the accounts of the Government Telegraph Department, or of State Railways, or of Irrigation and other works for which both Capital and Revenue accounts are kept; in which cases the limit up to which no charge will be made is Rs. 10 for each *bonâ fide* separate transaction. Tools and plant borne on Provincial lists will similarly be transferred without charge when the transfer is within the province. Other transfers of tools and plant will follow the rules relating to those funds laid down for the adjustment of cash expenditure between departments and between divisions in paragraphs 1677 and 1679, respectively.

1683. When adjustments on account of expenditure incurred, or tools and plant issued, are admissible, the transferring account must show a reduction from the debit side, and the receiving account a corresponding addition to its debit side, so that the net results only may appear, and neither the final receipts nor the final expenditure of State funds be exaggerated.

1684. Local Governments or Administrations may authorise officers in charge of divisions to waive the right of recovery whenever the nature of the transaction renders such a course desirable. All payments of amounts due by one public department to another should be made by book transaction, except when such

Chapter XIII, paragraph 1684.—Expunge the words, or when the payments do not exceed Rs. 50, and cancel Note 2.

[No. 122—Vol. I—21-2-1903.]

2.—In the case of recurring transactions with the Military and Marine Departments, the adjustment, when admissible should be made by book transfer even when the amounts involved do not exceed Rs. 50.

1685. The value of buildings transferred from one department to another, or from one branch of the

Transfers and Adjustments.

Public Works Department to another branch, is adjustable under the following rules :—

I.—If the building is transferred from one Imperial department or service to another, no charge will be made.

II.—If from Imperial to Provincial, or *vice versâ*, no charge will be made, provided the transfer causes no expense to the transferring service.

But should the transfer, either under I or II affect State Railways, or Irrigation and other works for which both Capital and Revenue accounts are kept, a reference must be made to the Government of India :—

III.—If a building that has been constructed from Local funds is transferred to Imperial, the Imperial revenues should (as a general rule) pay the charge, and *vice versâ*.

IV.—Transfers between Provincial and Local, and *vice versâ*, will be dealt with by Local Governments.

1686. All transfer transactions must be adjusted with the least possible delay.

1687. To avoid any misunderstanding with regard to debits for the value of stores transferred, officers in submitting indents on the Military or other supplying department will take care to enter on the indent and receipt, and to note on every other document connected with the transaction, the head of service for which the stores are required, and whether the value of the stores is, or is not, debitable in transfer.

1688. The acceptance of a transfer debit advised should not be refused, simply because the outlay concerned may have been unauthorised or in excess of sanctioned estimate or appropriation. The principle to be followed is that laid down in para. 1807. If the outlay properly pertains to the division or province debited, the debit should be accepted and adjusted against the proper service head; objections being raised against any irregularities in the same manner as if the outlay had been incurred by a disbursing officer of the province debited.

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1689. All necessary vouchers relating to expenditure incurred for other departments should accompany the monthly accounts. But in cases where the disbursing officer is unable to forward vouchers, such as for "work done in departmental workshops", "work done by daily labour", and petty disbursements under Rs. 10 each, a certificate will be furnished by the Examiner and sent with the other vouchers in support of the charges shown in the Exchange and Central Adjusting Accounts, to the effect that the charges have been duly audited in accordance with the rules of the Public Works Department.

Registers of Transfers.

1690. The following registers, etc., will be maintained :—

Register of divisional transfers, Form No. 59A.

Register of provincial and inter-departmental transfers,
Form No. 59B.

Monthly list of transfers debited, Form No. 60A.

Monthly list of transfers credited, Form No. 60B.

Register of Adjustments, Form No. 58.

1691. In the register of adjustments (Form No. 58) maintained by the Examiner for his auxiliary set of head-quarters' accounts will be entered all transfer adjustments between the Public Works Department and the Civil and Telegraph Departments, the Central Adjusting Account, and other provinces and railways, whether for recoveries, payments made or stores supplied, and also the adjustments relating to stores either under "London Account" or the Account "Expenditure in England", "London Invoices", and "London Stores", etc., which the Executive Engineer has been asked to adjust or which will have to be adjusted in the Examiner's auxiliary accounts.

1692. The register of divisional transfers (Form No. 59A) contains in Part I a record of all transfer transactions between the divisions of the province during the month, the entries being posted from the

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divisional schedules of transfers credited and debited (Forms Nos. 32E and 32N), and in Part II the particulars of all transfer debits and credits which remain unadjusted up to date. Part I need not be maintained unless thought necessary, *vide* para. 1694.

1693. The totals of the monthly debits and credits should correspond with the debits and credits in the register of receipts and charges under the head "Transfers of the Public Works Department, Divisional". The differences between the debits and credits would represent the unadjusted divisional transfers. But although a balance may be held under this head during the course of the year, care should be taken to see that it is kept down as much as possible; and in the accounts of the last month of the year, it is absolutely necessary that the account should close without a balance, in which view the unadjusted items of charge of the paying or issuing office should always be debited in the supplementary accounts for March to the division to which the transfer relates. The same course will be followed in the case of acknowledgments in excess of debits.

1694. If the Examiner considers it desirable, the register may be confined to recording the items of the unacknowledged balance only of each month, instead of all the items whether acknowledged or not.

1695. The register of transfers to and from other provinces and departments (Form No. 59B) will be kept in three parts: Part I shows under a separate head for each province, branch or department, the transactions with it in lump sums for each month, the entries being posted from the monthly lists of transfers debited and credited (Form Nos. 60A and 60B). After the entries for December and March of each year have been posted, the columns will be totalled and the differences to be adjusted brought out. The particulars of the differences will then be posted into Part II, and such action as may be necessary in each case taken to effect the

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adjustment. When the adjustment rests with another province extracts from Parts I and II should be sent to the Examiner of the province concerned for necessary action. Part III is a summary of the debits and credits of the province, and is posted from the totals to end of December and March of each year as shown in Part I. The object of this part is to bring together the debits and credits to the several provinces for the purpose of comparison with the register of receipts and charges, so as to obtain the means of testing the accuracy of the entries and of rectifying any errors or omissions.

1696. Monthly lists of transfers debited and credited to other provinces (Forms Nos. 60A and 60B) will be prepared from divisional schedules of transfers credited and debited (Forms Nos. 32E and 32N) and forwarded monthly to the Examiners concerned.

1697. On receipt of the monthly lists from another province, each entry should be compared with the corresponding entry, if any, in the counterfoil of the lists despatched to that province and, if it agrees, the month in which it was originated and the month in which it has been adjusted will be noted in red ink against the item on the lists in which the item was respectively responded to and originated; any difference which may come to light being at once enquired into with a view to adjustment.

1698. Immediately after the closing of the accounts for March (Preliminary); an annual list of transfers will be despatched to the Examiner of each province or railway with which there have been transfer transactions during the past official year. This list will show the total amount debited and credited each month during the year. It will be checked by the Examiner to whom it is sent and returned, in original, with notes regarding unadjusted items, if any.

1699. The total monthly debits and credits to and from each province will be posted into the Register of Transfers (Form No. 59B).

Field Operations.

Field Operations.

1700. The following rules relate to the adjustment of charges incurred by Executive Officers of the department in connection with military operations in the field.

1701. The main object to be kept in view is that the Military Department, being directly responsible to Government for all War expenditure, should have, through the proper channel, the earliest possible information of—

- (i) The probable cost of all works or services which from time to time the Military authorities require to be performed by the Public Works Department in connection with operations in the field.
- (ii) Timely advice of the approximate outlay of each month on such services.
- (iii) The outlay actually incurred monthly, and the amount of liabilities remaining to be discharged.

1702. In view to meeting these requirements it will be necessary, in the first place, to see that for all works the execution of which is entrusted to the Public Works Department, and for all services required of that department, which are likely to cost more than Rs. 500 in each case, estimates are framed and submitted to the proper authority (*i. e.*, the departmental authority concerned according to the amount involved,) for sanction and for communication after sanction to the Military Department through the Public Works Department of the Government of India. Local Governments and Administrations will be held responsible that this is promptly done.

NOTE.—This paragraph applies only when *works* are actually carried out by the Public Works Department, in connection with field operations. When officers of the Public Works Department merely act as disbursing agents of the Commanding Royal Engineer, or of Field Engineers, each payment will be passed on in ordinary course through the central adjusting account for audit by the Military Accounts Department, the pay order of the Commanding Royal Engineer, or of a Field Engineer being considered sufficient authority for the disbursement.

1703. No details by sub-heads or items will be required in the case of estimates for works or services.

Field Operations.

costing under Rs. 2,500; and the expenditure on works costing under Rs. 500 may be incurred upon the requisition of the Commanding Royal Engineer of the force in the field, and will be regularised when completion reports are submitted and passed by that officer.

1704. Executive Officers will be required to ensure not only the rapid execution of works, but also the prompt settlement of claims for work done.

1705. Nothing in these rules may be taken as tending to permit a hasty and imperfect inspection of works and disposal of claims. On the contrary, as the circumstances attendant on the execution of works of this nature render it necessary to relax in a great degree the ordinary rules and procedure in connection with the audit of expenditure, Executive Officers are directed to exercise every possible precaution to protect the State from being supplied with inferior work or materials, and to dispose of claims in such a manner as will render it impossible for such claims to be preferred a second time with success.

1706. All disbursing officers must recognise fully the importance of punctually submitting clear accounts of their expenditure to the Examiner with whom they are in account. Nothing is more calculated to defeat the object aimed at by these rules than the framing of imperfect estimates, or delay in the submission of accounts.

1707. In cases where the Local Government or Administration may consider it desirable to relieve Executive Officers of the duty of compiling accounts, they will be required to submit periodically to the Examiner duly certified copies of their cash books, supported, as far as possible, by vouchers. Where this course is adopted the cash book entries must be so clearly and fully made as to enable the Examiner to classify the expenditure therefrom without any further reference to the disbursing officer. In this view particular care must be taken to specify clearly and fully the individual

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work and the particular service on account of which each payment is made, and the sources from which money is received.

1708. Where works are executed by officers of the Royal Engineers, or by other Military officers, in account with the Public Works Examiner, under the orders of the General Commanding in the field, the procedure indicated above in regard to accounts will be followed. In such cases the accounts must be passed before submission to the Examiner by the Commanding Royal Engineer.

1709. It will be the duty of Examiners of Accounts while relaxing the audit rules and procedure to suit the circumstances under which this expenditure is incurred to see that all outlay is clearly entered in the accounts of disbursing officers, and supported as far as possible by vouchers.

1710. They will also be held responsible that expenditure incurred by officers in account with them on works connected with an army in the field is transferred to the Military Accounts Department at the earliest possible date.

1711. As a rule, expenditure should be so transferred in the accounts of the month in which it was incurred, and the approximate cost of services rendered (*e.g.*, the transport of troops and goods by railway, or the transmission of bearing telegrams) must, where the amounts involved are of importance, and there is any delay in arriving at their actual value, be transferred in the same manner, leaving the difference, if any, between actual and approximate figures to be adjusted as soon as possible after the former are known.

1712. If it should happen that expenditure on a work or project is partly debitable to the Military Department as War expenditure, and partly to the Public Works Department, the entire expenditure will be debited to the Military Department, in the first

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instance, monthly as incurred, and an adjustment made between the two departments when the work is completed.

1713. In cases where the transactions of the Public Works Department with the Military Department are heavy, it may be necessary to locate a branch Public Works Audit office in charge of a junior officer or senior accountant at the base of operations, to work in conjunction with the Military Controller on the spot. In this branch office detailed accounts will be compiled from the cash books of disbursing officers, and a monthly clearance obtained of all War expenditure audited and passed, by transfer to the Military Controller in the usual manner.

1714. Examiners will be required to send by telegraph, to the Controller of Military Accounts concerned regularly on or before the 25th of each month, an approximate statement of the sum likely to be debited to the Military Department in the Central Adjusting Account of the previous month.

1715. Examiners will at the same time advise the Controller of Military Accounts of any considerable liabilities remaining undischarged.

1716. The debits against the Military Department, through the Central Adjusting Account, on account of constructing roads, telegraph lines and other works in connection with field operations, should be supported by—

- (1) A copy of the sanction to estimate.
- (2) A copy of the order under which the work has been undertaken.

1717. Unless the order is issued by the Government of India in the Military Department, or by His Excellency the Commander-in-Chief, it should, in every instance, bear the signature or countersignature of the General Officer Commanding the expedition.

1718. When works are carried out by Public Works Officers, the responsibility for detailed audit rests with

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the Examiner, who will retain the vouchers for all charges incurred on this account. In lieu of the vouchers the total debit in the Central Adjusting Account should be supported by a certificate in the following form:—

“Certified that the charge for Rs. * * * has been actually incurred during the present financial year in connection with the field operations, and that it has been duly audited and passed in accordance with the rules of the Public Works Department.”

1719. In exceptional cases when important works have necessarily to be executed by Field Engineers, and not by officers of the Public Works Department, the expenditure on which should, in the opinion of the Accountants General, Military or Public Works Department, come under the audit of a Public Works Examiner, steps should be taken to refer each such case specially for the orders of the Government of India in view to an exception being made. In such cases the audit would be transferred to the Public Works Department or that department would lend an officer to the Military Accounts Department to aid in auditing and passing the charges, *vide* Field Service Departmental Code, Military Accounts, note to para. 21.

1720. It will be necessary, when the occasion arises, to prepare and attach to the Central Adjusting Account separate schedules for the outlay incurred and charged to the Military Department on account of each particular expedition.

Establishment Audit.

1721. The books to be kept in this section are—

Register of salaries	. . .	Form No. 64
Register of travelling allowance bills	. . .	„ „ 64A
Register of contingencies	. . .	„ „ 64B
Objection book	. . .	„ „ 65A

Establishment Audit.

Progress register showing dates of receipt and disposal of bills and disallowance list.	Local form
Register of sanctions to establishment .	Form No. 66
Records of service	„ „ 67
Progressive abstract of audited establishment charges	„ „ 69
Register of officers lent to Native States, etc.	„ „ 70A
Register of contributions towards pension, etc.	„ „ 70B

NOTE.—Contingent bills may be dealt with at the same time and by the same staff which audits the monthly accounts.

1722. A main feature, next to absolute accuracy, to be always observed in the disposal of work in this section is celerity. Delays in personal matters frequently cause great inconvenience.

1723. The audit of salary and travelling allowance bills will be made under the rules laid down in the Public Works Code and in the Civil Service Regulations and in certain special cases by rules contained in the Army Regulations.

1724. In auditing Establishment bills and generally with respect to all departmental accounts, the Examiner will disallow charges only when they are clearly inadmissible or where a rule has been distinctly infringed. In doubtful cases he will pass the charge provisionally and ask for an explanation from the responsible officer. If the explanation satisfies neither the Examiner nor the Superintending Engineer, the item should be retrenched; but if the Superintending Engineer accepts the explanation, the Examiner, if not satisfied, should still pass the charge provisionally, reporting the circumstances of the case to the Local Government for orders. His subsequent action will be in accordance with the instructions contained in para. 359. In cases where doubt is entertained as to the department to which any part of an officer's allowances should be debited, while his personal title thereto is unquestioned, the department which has been passing an

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officer's pay if satisfied that he has been actually on duty for the period for which a claim is made shall continue to do so, subject to re-adjustment in the accounts on the final decision as to the debit, which decision should be applied for without delay.

1725. An account officer shall, unless he receives special orders from the Local Government, refuse to investigate claims to arrears of pay or allowances or to increments which have been allowed to remain in abeyance for a period exceeding two years.

NOTE.—The term "Local Government" used above does not include the Directors of Railway Construction and Traffic and the Director General of Military Works.

1726. The particulars of any amount disallowed or passed provisionally will be entered in the "Objection Book" (Form No. 65A) and its adjustment there watched. With reference to the Objection Book and the bills under audit the list of disallowances (Form No. 65) will be prepared and sent to the drawer of the bill.

1727. All replies to disallowances must be written on the disallowance statement, in the column provided for that purpose, and the statement returned to the Examiner. The statement will be again transmitted to the drawer of the bill with the Examiner's decision recorded on it. Disallowances, if remitted, will be included in the next bill submitted after the remission has been made, but, if it has not already been paid, the amount remitted may be disbursed at once.

1728. Salary and travelling allowance bills after audit will be returned to the drawers of the bills and will be re-submitted to the Examiner with the monthly accounts as accompaniments to the schedule of establishment charges (Form No. 33C); but when this cannot be done in time, simple audit intimations may be sent to the drawers and the bills attached to the accounts in the Examiner's Office.

1729. When an officer is transferred to another province, the Examiner will immediately send advice,

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on his last-pay certificate; or if not known in time to be entered thereon, by special letter, to the Examiner of that province of any unadjusted accounts or claims that may be outstanding against him. The latter Examiner will thereon deal with the items and effect their adjustment, under paras. 1481, 1659 and 1726, precisely in the same way as if they had been disallowed under his own audit.

1730. The Examiner will also adjust in the same way all claims brought against an officer by the Civil or Military Department, arising out of transactions which occurred when he was serving in either of those departments. But if the officer in such cases shows reasonable cause why recovery of the claim should not be enforced, enforcement of the retrenchment should be withheld, pending reference to Government in the department concerned. Items recovered in this way should be credited to the department concerned in the account set apart for it.

1731. The audit of a salary bill is carried out by a comparison of the charges made with those of the previous month, due attention being given to changes which have occurred during the month, concerning which certificates or reports shall be submitted with the salary bill as follows :—

For new appointments—

(a) Sanction to the appointment.

This should be communicated separately to the Examiner by the sanctioning authority, or in the case of appointments in England he should receive copies of agreements or letters of appointment and last-pay certificates, if any.

(b) In case of a Royal Engineer Officer, election of scale of pay (see para. 10, note 4).

(c) Health certificate signed by a Commissioned Medical Officer or by a Medical Officer in charge of a civil station.

NOTE.—Not required for inferior appointments.

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- (d) Report of date of birth. This is required only on first engagement of permanent men.
- (e) Report of date of entering upon actual duties.
- (f) In the case of a Sub-Overseer, a certificate of his ability to render accounts in English.
- (g) In the case of temporary employes a note that the declaration required by para. 116 (iv), has been recorded.

For transfers—

- (a) Last-pay certificate.
- (b) Reports of dates of giving and taking over charge.

In case of leave—

- (a) Sanction to the leave, and statement of its nature and extent. This should be communicated separately by sanctioning authority.
- (b) Life certificate or indemnity bond to refund overpayments executed by a recognised bank or agency firm (Form No. 116 B or C).
- (c) Report of date on which leave was availed of.
- (d) Report of date of return to duty.
- (e) Sanction for substitute, if any. This should be communicated separately by sanctioning authority.
- (f) Last-pay certificate on return from furlough and intimation of date of landing.

In the case of promotion, increment, sub-divisional allowance, or any new or unusual charge—

- (a) Sanction of competent authority. This should be communicated separately by sanctioning authority.

For Barrack Establishment—

- (a) Ration certificates.
- (b) Certificates for compensation in lieu of bedding.
- (c) Certificates for allowances for wife and children.

For Special Divisions—

- (a) *Presidency town.* Certificates that persons for whom Presidency house-rent is drawn have not occupied

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Government quarters; and certificate in support of Presidency house-rent claimed for periods of absence from Presidency town.

- (b) Baluchistan. Certificates that persons for whom frontier allowance is claimed were actually across the frontier, except in cases of absence on privilege leave [Civil Service Regulations, Article 300 (2)].

Bills for April and October—

The station at which each member of the establishment is located to be noted.

Bill for July—

The date of birth of each member of the establishment to be noted.

Temporary Establishment—

The sanction of the Government of India to the retention of temporary servants on more than Rs. 250 per mensem.

Admission to the General Family Pension Fund, the Bengal Christian Family Fund, and the Hindu Family Annuity Fund—

A declaration from the subscriber as follows:—

“In accordance with the condition upon which the Government of India allows certain facilities to the fund, I have to record that I am fully aware that the Government of India exercises no supervision over the management of the fund and is in no way responsible for its solvency.”

1732. The salary bill will be accompanied by a statement of income tax assessed in Form No. 21 C. Full instructions regarding the assessment of the tax are printed on the back of the form.

1733. The particulars of each salary bill will be entered in the Register of salaries (Form No. 64, Part I) in the manner indicated by the notes printed on the back of the form. This register will open with the charges for March and close with the charges for February of each year.

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1734. Travelling allowance bills will be accompanied by—

- (a) Journals countersigned by the duly appointed controlling officer personally (para. 1371).
- (b) Superintending Engineer's sanctions to grants of horse allowance (Civil Service Regulations, Article 1183). These should as a rule be sent to Examiner by sanctioning authority.
- (c) Certificates in special cases as prescribed, *vide* note on P. W. D. Form No. 22B.
- (d) Authority for travelling beyond jurisdiction.

1735. In auditing travelling allowance bills it should be seen that salary has been passed for each person for whom travelling allowance is claimed, for the period for which travelling allowance is billed for. Distances by road should, when feasible, be compared with the route book and railway fares always with the Railway Guide, and it should be seen that the starting points for all journeys are those fixed by the territorial Local Government. Where officers performing official duties have to make lengthy detours, and it is not possible to check the distances billed for by tables, route books or other official documents, the distances passed by the controlling officer may be taken as correct and his check accepted as sufficient.

1736. The total audited amount of the monthly travelling allowance bill of each Division or Office will be posted in the Register of travelling allowance bill (Form No. 64A). At the end of the year the total will be transferred into the Progressive Abstract of audited establishment charges (Form No. 69).

1737. Contingent bills (Form No. 24) will be received from Executive Engineers with their monthly accounts or in advance if found convenient.

1738. Chief and Superintending Engineers will submit their monthly contingent bills with the requisite vouchers to the Examiner direct. In these bills should appear only those charges which are covered by

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recoupments of the imprest account made during the month concerned.

1739. All contingent bills will be abstracted in the Examiner's Office under the following sub-heads:—

Sub-head No.	SUB-HEAD.
1	Office rent.
2	Country stationery and other petty bazaar purchases.
3	Postal, telegraph, and money-order commission charges.
4	Carriage of parcels, treasure and other Government property.
5	Working punkhas and tatties.
6	Law charges.
7	Donation for passing examination in native languages.
8	Medicine and Hospital charges.
9	Books and periodicals.
10	Printing, binding and advertising.
11	Office furniture (Direction and Accounts only).
12	Other charges not included in above.

1740. In the audit of contingent bills all abnormal charges should be promptly challenged and all bills of which the total exceeds Rs. 500 should be submitted to the Local Government or Administration for sanction, unless a special item (or items) in the bill which, if excluded, would bring it under Rs. 500 has been separ-

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ately sanctioned by the Local Government or higher authority.

1741. The Register of contingencies (Form No. 64B) will be posted from the abstracts on the bills, which should exhibit the audited charges only. At the end of the year the totals of each Division or Office should be transferred into the Progressive abstract of audited establishment charges (Form No. 69). This Register will open with the charges for April and close with the charges for March of each year.

1742. As soon as the salary and travelling allowance bills for February and the contingent bills for March in each year have been audited and the establishment registers closed, the total audited charges of the year under the principal heads will be posted from the detailed registers into the Progressive abstract of audited establishment charges (Form No. 69). The booked expenditure will afterwards be entered as soon as the sub-registers (Form No. 74) have been completed, when the expenditure can be compared with the audits and the Budget grant.

1743. To admit of a regular and methodical record being maintained of the general charges made, from time to time, in the sanctioned strength of the establishment, a register of sanctions to establishment should be kept in Public Works Department Form No. 66. This form is in two parts as follows :—

Part I.—Register of Establishment sanctioned for the Province.

Part II.—Register of Establishment sanctioned for each Division or Office.

1744. The register will be of use in making a comparison between the actual strength of the establishment and the sanctioned strength, and this should be done as frequently as changes occur.

1745. A record of service in Form No. 67 will be kept by Examiners of Accounts for all officers of

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gazetted standing, whether pensionable or non-pensionable, permanent or temporary, and for all subordinates holding honorary rank.

1746. The first page will be filled in on an officer's first appointment to the department or on promotion from the subordinate ranks, and should be countersigned first by the officer himself and then signed by the Examiner.

1747. The first entry to be made on page 2 will be the first appointment, and the initial salary drawn, after which subsequent promotions, reversions and other events causing variations in salary, will be entered as notified. The salary columns on this page are given to facilitate the calculations of leave allowance and pension.

1748. In posting the leave statement (page 6) the periods spent on subsidiary leave prior and subsequent to furlough should be shown separate from the time spent on furlough.

1749. Bound registers containing records of service of all officers attached to a province or railway should be maintained in the Examiner's Office, independent of the original copy which is transferred from one Examiner to another on the transfer of the officer to another circle of audit. These registers should be neatly indexed and should contain references regarding the receipt or transfer of the original record. The entries in these registers will be restricted to the period during which the officer concerned is attached to the province or railway.

1750. On receipt of a gazette notification or order or report affecting an officer's service, the register containing the office copy of his record of service should be posted at the same time that such events are posted in the salary audit register.

1751. On the transfer of an officer to another circle of audit, the original copy of his record of service

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should be filled in from the entries made in the register and transmitted under registered cover to the Examiner concerned. In the case of officers for whom Leave and Service Registers have been maintained, the histories of their services should be recast in this form on the occasion of their transfer to another circle of audit; but the salary columns on page 2 need only be filled in for three years prior to the date of transfer, and privilege leave taken previous to last furlough can be omitted.

1752. The entries on page 7 should be confined as far as possible to notes such as the receipt of special thanks of Government, names of literary works published, special honours granted, etc.

1753. The rules regarding the maintenance of military records of service will be found in Chapter XX, paras. 15 A *et seq.*

1754. A register of officers (gazetted or non-gazetted), lent or transferred to foreign service of the 1st and 2nd kinds (Civil Service Regulations, Chapter XXXVI) should be kept in Form No. 70A.

1755. The register should be posted on receipt of the Government order sanctioning the transfer. All orders subsequently received regarding the officer concerned should be recorded in the register, as well as the cause of the contribution ceasing to be realized owing to re-transfer, death, dismissal or any other cause.

1756. No entries should be made in the interest table, except on the occurrence of a delayed or short payment of the contribution.

1757. Contributions are due within fifteen days of the quarter for which salary in foreign service is earned. If an officer fails to make the remittance within fifteen days, or if the amount remitted is less than that properly payable, interest at the rate of 4 pies a day per Rs. 100 (about 8 per cent.) will be levied upon the amount due from the date of expiry of the said fifteen days until the date of receipt of the remittance.

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If any amount due is not paid up, together with interest for the time it has been overdue, within twelve months of its accrual, the Examiner should inform the officer that in consequence of the default in payment his claim on the Government for pension and leave allowances has lapsed, and should intimate to the officer the amount due up to the date of the communication. If the officer desires to have his claim revived, he should pay the amount specified in the Examiner's letter, and submit a representation to the Local Government for submission to the Government of India.

1758. When a contribution falls into arrears, the Examiner should forward to the officer a copy of the foregoing paragraph with a request for payment.

1759. When an officer transferred to foreign service is a subscriber to the Uncovenanted Service Family Pension Fund, the fact should be intimated to the Secretary of the Fund.

1760. A register of contributions towards pension and leave allowances received from officers lent or transferred to foreign service will be kept in Form No. 70B.

1761. The following rules relate to the procedure regarding maintenance of leave and service and contribution registers and service books of Government officers and subordinates lent to Railway Companies, and disposal of their leave and pension applications :—

- (1) The leave and service registers of Government officers lent to Railway Companies should be kept up by the Auditor of the Company, but the entries made therein should be frequently checked and initialled or signed by the Government Examiner of Accounts. The service books of the pensionable Government subordinates lent to Railway Companies should be kept up in the office of each district departmental officer whose signature,

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whether a Government officer lent to the Company, or not, should be accepted in attestation of the entries recorded therein from time to time. The service books should be forwarded *annually* for verification to the Government Examiner, who will, on each occasion after verification, certify to the date up to which contributions for leave and pension have been paid.

- (2) The monthly payments of contributons on
Check over contributions. account of leave and
 pension allowances
 should be checked by the Government Examiner in the course of his audit of the Company's accounts, and verified by comparison with the statements of contributions paid into Treasuries received from the Civil Account Officers under Rule 2, Article 874, Civil Service Regulations. Care should be taken that the full amount due on account of each officer is paid to the credit of Government monthly, that it has been so paid since he entered the Company's service, and that no arrears are allowed to accumulate. The contributions due and paid should be recorded in Form No. 70B.
- (3) On occasions of inspecting the offices of
Service books. district officers, the
 Government Exam-
 iner should always examine the service books to see that they are written up to date.
- (4) When Government officers are transferred
Transfers. from the Company's
 service, the last-pay certificate should be countersigned by the Government Examiner, who should certify

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on the leave and service register or service book—after duly attesting the entries therein—that the contributions for leave and pension while in the service of the Company have been paid in full to Government.

- (5) In the case of applications for leave of any kind from Government officers in the Company's service, the Audit Officer's certificate of title to leave, if required by rule,* should be

Leave.

*It is not required in the case of non-gazetted officers.

countersigned by the Government Examiner before the application is submitted to the sanctioning authority. If the leave allowances are wholly or partly chargeable against Government, the last-pay certificate should be countersigned by the Government Examiner if the allowances are drawn in India; but if they are payable at the India Office, the final last-pay certificate should be prepared and furnished by the Government Examiner.

- (6) In the case of all applications for pensions or gratuities, from Government officers

Pensions.

while in the Company's service, the officer's pensionable service should be verified by the Government Examiner, who should prepare and complete the papers in all respects and certify to the pension or gratuity admissible under the rules. He should also countersign the last-pay certificate, leave and service register, service book, etc., accompanying the application for pension.

1762. Rules for the disposal of applications for leave and regarding the issue of last-pay certificates

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will be found in paras. 416 to 437, and on Forms Nos. 114 A to L and 115.

1763. Copies of all applications for leave (Form No. 115), of last-pay certificates (Forms Nos. 114 D, E, and F) and of leave certificates granted (Forms Nos. 114 G and L) should be kept in the Examiner's Office. These should be indexed and bound at the end of each year.

1764. Applications for gratuity and pension will be disposed of in accordance with the rules contained in Part X, Civil Service Regulations.

1765. Examiners of Accounts should submit to the Local Government, or Head of Department, referred to in Article 506, Civil Service Regulations, on or before the 1st of September in each year, a list of the officers under their audit who will attain the age of 55 years, or whose extension of service will expire during the next official year, in view to orders being passed for the vacation by Military officers of their appointments under Article 684 of the Civil Service Regulations, for the retirement of those who are required to retire under Article 720, and for the retention or retirement of the others under Article 503.

1766. When the year of birth of an officer is known, but not the exact date, the 1st July should be treated as the date on which he should be held to attain the age of 55 years.

1767. In the case of Accountants, the list referred to in the preceding paragraph should contain a report by the Examiner stating, for specified reasons, whether the Accountant is recommended for retirement or for an extension of service for any stated period, provided he continues to be efficient. This report should in the case of 1st and 2nd grade Accountants, serving under Local Governments, be made after reference by the Examiner to the Accountant General whose views should be embodied in, or attached to, the report.

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1768. A quarterly list of officers who have proceeded to England with last-pay certificates, showing that their absentee allowances are not wholly chargeable to general revenues, should be prepared by the Examiner in Form No. 68 on the first day of January, April, July, and October, and should be forwarded, except in the case of Madras and Bombay, to the Accountant General, by whom a return will be prepared for transmission through the Government of India to the Secretary of State. Should there be no occasion to submit a list, an intimation to this effect should be forwarded by "nil" form (Form No. 148). In the case of the Governments of Madras and Bombay, the list (which will include only the officers serving under those two Governments) will be sent to the Local Governments, who will send them on direct to the Secretary of State.

1769. Corresponding lists to these, showing the payments made at the Home treasury of absentee allowances which are not wholly chargeable to general revenues, will be supplied to Examiners by the Accountant General, upon which the necessary steps should be taken to effect adjustment of the payments.

1770. A half-yearly classified list of the Accounts Branch in each Province, in Form No. 110, Parts I and III, will be submitted by the Examiner to the Accountant General, so as to reach his office by the 10th June and 10th December of each year.

1771. The names of Accountants recommended for promotion will be submitted from time to time, on the occurrence of vacancies, by Examiners to the Local Government, and in the case of Local Administrators and State Railways annually by the first week in January, in Form No. 109, to the Accountant General after taking the orders of the head of the Administration or Department concerned.

1772. An Annual Report, in Public Works Department Form No. 70, on the efficiency of the Accountants in each Province, will be submitted by the Examiner to

Booking of Executive Engineers' Accounts.

*Chapter XIII, paragraph 1772.— For, 31st October:
in line 4, substitute, 30th April.*

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in which an Accountant is specially excellent, as for instance, précis work, drafting letters, neat and good book-keeping, knowledge of the Public Works accounts, or of Public Works rules and procedure, Establishment matters, and the like.

1773. Local Governments, Administrations, and Officers will submit direct to the Government of India in the Finance and Accounts Department

N *Paragraph 1773.—Cancel this paragraph.*

a [No. 64—Vol. I—5-11-1901.]

C
e. The return in the Department on the 1st April. This return will be prepared by Examiners from lists received in the same form from all divisions and offices.

1774. A quarterly return showing the payments made on account of deferred pay to soldiers serving in the Public Works Department should be submitted to the Accountant General so as to reach his office not later than the 15th of the month following the quarter to which it relates, in Form No. 156.

1775. Any sums which may be remitted from India to England for payment in the latter country on account of deferred pay due should be entered separately in these statements in red ink, the months in which the remittances were made being entered in the column of remarks.

Booking of Executive Engineers' Accounts.

1776. The monthly divisional accounts immediately after audit will be posted into the following registers:—

Register of expenditure against Budget grants, Form No. 72.

Monthly Accounts of the Province.

Register of receipts and charges, Form No. 73.
Divisional sub-register, Form No. 74.

1777. The register of expenditure against budget grants (Form No. 72) will be posted from the divisional abstracts of expenditure against budget grants (Form No. 32 O), and from it will be prepared the schedules D to N, which accompany the account-current rendered to the Accountant General, Public Works Department. Separate folios should be kept for each fund head.

1778. The register of receipts and charges (Form No. 73) will be posted from the divisional accounts-current (Form No. 27), and from it will be prepared the Provincial account-current (Form No. 79).

1779. The divisional sub-register (Form No. 74) is posted from the several schedules which accompany the monthly accounts of Executive Engineers.

Booking of Civil Officers' Accounts.

1780. The transactions of Civil Officers who render accounts direct to the Examiner will be kept in one set of books, consisting of a classified abstract of receipts and charges (Form No. 75) and a register of works (Form No. 76).

1781. Both will be posted from the Civil Officers' abstract of receipts and disbursements (Form No. 55 B). The totals under the several heads in the classified abstract will be posted in the registers of expenditure against budget grants and of receipts and charges (Forms Nos. 72 and 73).

1782. With respect to charges for land taken up by Civil Officers, whether acting as Public Works disbursers or not, reference should be made to paras. 1644 to 1647.

Monthly Accounts of the Province.

1783. As soon as the books of the Examiner are posted for each month, but not previously, a monthly account-current (Form No. 79) should be prepared

Monthly Accounts of the Province.

for and submitted to the Accountant General of the Department. This account, which will be prepared from the register of receipts and charges (Form No. 73), will open and close with the departmental cash balances, and should be despatched from the Examiner's office on or before the 20th of the second month succeeding that to which it relates.

The time allowed in Examiner's offices for the audit and booking of the accounts is considered sufficient for the purpose, and Examiners will use their best endeavours to despatch their monthly accounts within the prescribed time. When, in exceptional cases, the accounts cannot be sent forward by the 20th of the second month succeeding that to which they relate, the fact should be reported to the Accountant General, Public Works Department, with an explanation of the cause of delay, and stating when the accounts may be expected.

1784. In the account-current receipts under revenue and expenditure against budget grant, Provincial, Incorporated and Excluded Local, and Imperial are required to be shown net. Refunds of revenue, instead of being shown on the credit side of the account-current, appear as deductions on the debit side: credits to Suspense accounts and credits to "Expenditure in England" are shown, not on the debit side of the account, but as deduction entries on the credit side. By this arrangement the net revenue of the month, and the net expenditure against the grant, are brought out distinctly. To this rule refunds of revenue made in cash, in the Irrigation branch, is the only exception. These refunds are charged off as expenditure on Revenue Account.

1785. The principle on which the account-current is to be prepared, *viz.*, that all the entries should be shown net, *i.e.*, after deduction of writes-back, is to be carried out thoroughly. If, for instance, it happens that the debits to original works, Imperial, are less than the

Monthly Accounts of the Province.

credits to that head, the difference should be shown in red ink on the credit side of the account as a deduction entry against the head of service concerned. Similarly, if the refunds under revenue happen to be in excess of the receipts under that head, the difference should be entered in red ink on the debit side of the account. On no account should such *minus* results be transferred as *plus* results to the opposite side of the account.

1786. The debits and credits to the Civil Department as shown in this account should correspond exactly with the amounts shown in the Exchange account rendered to the Civil Department. The Exchange accounts are mere details for a specific purpose of entries upon the Examiner's books summarised in his monthly account-current rendered to the Accountant General, Public Works Department. Writes-back of erroneous credits should be treated, not as debits, but as reductions of the credit of the month. Thus, if it happens that in the previous month cheques paid had been shown at Rs. 20,000 in excess of the actual or correct amount, such excess should be treated as a reduction of the credits raised in the current month under the same head. The same course should be followed with corrections of errors in credits or debits to other accounts.

1787. The above rule regarding writes-back is not applicable to the central adjusting account. Any items in that account which have to be written back should be adjusted by re-debit or re-credit as responding items, *vide* the foot-note on Form No. 79A, and para. 1821.

1788. The monthly account-current will be accompanied by the necessary schedules. These are as follows :—

Schedule A. Credits to London Account—	} For Buildings and Roads and Irrigation Branches.
Stores.	
„ B. Credits and Debits to London Account—Miscellaneous.	
„ C. Credits to Expenditure in England.	}

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Schedule D.	Expenditure, Imperial—44.) For Buildings and Roads Branch.
	Military Works.	
„	E. Expenditure, Imperial—45.	
	Civil Works.	
„	F. (Cancelled).	
„	G. Expenditure, Provincial—45.) For Irrigation Branch.
	Civil Works.	
„	H. Expenditure, Incorporated Local—45. Civil Works.	
„	D. Revenue XXX--Minor Works and Navigation.	
„	E. Expenditure, Imperial—35.	
	Protective Irrigation Works.) For Irrigation Branch.
„	F. Expenditure, Imperial—42.	
	Major Works, Working Expenses.	
„	G. Expenditure, Provincial—42.	
	Major Works, Working Expenses.	
„	H. Expenditure, Imperial—43.	
	Minor Works and Naviga- tion.	
„	I. Expenditure, Provincial—43.) For the Build- ings and Roads Branch the form for Schedule E, Expenditure, Imperial, 45— Civil Works, and for the Irrigation Branch the
	Minor Works and Naviga- tion.	
„	J. Expenditure, Incorporated Local—43. Minor Works and Navigation.	
„	K. Expenditure, Imperial—49.	
	Irrigation Works, Con- struction.	
„	L. Expenditure, Imperial—33.	
	Famine Relief Works in charge of Public Works De- partment.	
„	M. Expenditure, Provincial—33,	
	Famine Relief Works in charge of Public Works De- partment.	

Exchange Accounts.

Schedule N. Expenditure, Incorporated
Local—33. Famine Relief
Works in charge of Public
Works Department.

form for
Schedule K,
Imperial, 49—
Major Irriga-
tion Works,
Construction,
will be uti-
lised for these
schedules.

1789. Blank schedules need not be submitted, but the fact of their being blank should be noted in the place set apart for the purpose in the form of account current.

1790. Schedules A, B and C will be prepared from the corresponding divisional schedules, Forms Nos. 32 F and 32 F₁, and from Examiner's registers, Forms Nos. 78A, 78B, and 78D.

1791. Schedules D to N will be prepared from Examiner's registers of expenditure against grants (Form No. 72).

1792. Immediately after the monthly account-current has been submitted to the Accountant General, Public Works Department, a statement showing the debits and credits to Guaranteed Railways will be prepared in Form No. 79B, and submitted to the Comptroller General, supported by the necessary vouchers.

1793. The other monthly returns of the booking section are—

The Exchange account,	<i>vide</i> para. 1794, <i>et seq.</i>
The Central Adjusting account,	„ „ 1811 „
Service funds lists,	„ „ 1825 „
State expenditure on account of Companies' lines,	„ „ 1837 „

Exchange Accounts.

1794. The Examiner should send monthly to the Civil Accountant General concerned an account (Form No. 86) of the debits raised and the credits afforded by him to the Civil Department in his books of the month,

Exchange Accounts.

and the Examiner will receive, in return, from the Civil Accountant General, an account of the credits afforded and the debits raised to the Public Works Department in the Civil accounts of the same period. The outward Exchange account-current should be despatched not later than the 22nd of the second month succeeding that to which the transactions relate.

1795. The account to be furnished by the Examiner will be a combined one for the Buildings and Roads (including State expenditure on account of Companies' Railways) and Irrigation Branches, but a separate exchange account is required for the transactions of the Railway Branch (Capital and Revenue combined). If, therefore, an Examiner has transactions in the Buildings and Roads, Irrigation and Railway Branches, he will have two distinct accounts with the Civil Department. He should, therefore, be careful to arrange, with respect to applications for letters of credit, and cheques and payments into treasuries, that sufficient description be given to clearly indicate to which account the transactions are to be taken.

1796. In cases where a branch of the Public Works Department has transactions with the Civil Department of more than one province, each Civil Accountant-General should be furnished with an exchange account-current with schedules, the totals of the whole of the accounts being brought together in a register, so as to ensure the accuracy of the whole by comparison with the total credits and debits to Civil Department in the Public Works accounts; but, as a general rule, an Examiner can adjust any item with another Civil Administration through the Civil Accountant General only with whom he is ordinarily in account.

1797. When an Examiner wishes to open an exchange account with any Civil Accountant General other than the officer with whom he is ordinarily in account, he should first apply to the Accountant General, Public Works Department, stating the grounds on which his application is based.

Exchange Accounts.

1798. The following are the heads and sub-heads of classification in the accounts-current exchanged between the Civil and Public Works Departments :—

I.—REMITTANCES TO CIVIL FROM PUBLIC WORKS DEPARTMENT—

Payments into treasuries by officers of the P. W. D.

II.—REMITTANCES FROM CIVIL TO PUBLIC WORKS DEPARTMENT—

Cheques of P. W. D. officers.

III.—ITEMS ADJUSTABLE BY CIVIL DEPARTMENT—

- a. Inter-departmental charges by P. W. D.
- b. Revenue in P. W. D. to be credited upon Civil books.
- c. Expenditure in P. W. D. chargeable upon Civil accounts.
- d. Exchange or transactions of the P. W. D. with England.
- e. Receipts on account of Service and other Funds.
- f. Miscellaneous.

IV.—ITEMS ADJUSTABLE BY PUBLIC WORKS DEPARTMENT—

- a. Payments into treasuries by Civil officers on account of P. W. D.
- b. Contributions in aid of Public Works.
- c. Charges for collection of water-rates.
- d. Inter-departmental charges to P. W. D.
- e. Payments for land taken up for P. W. D. purposes.
- f. Miscellaneous.

1799. The Civil Accountant General is responsible for clearing items falling under heads I and III, and the Examiner for clearing items falling under the heads II and IV.

1800. The value of mathematical instruments returned to the Mathematical Instrument Department, Calcutta, will be debited under IV *d*, when credit appears in the Civil Exchange accounts.

1801. By special arrangement previously made between the Examiner and the Civil Accountant General, credits to the Civil Department falling under the sub-heads IV, *c*, *d*, *e*, *f*, such as charges for compensation

Exchange Accounts.

for land, convict labour, and supplies from Jail and Forest Departments, may be raised originally in the Public Works accounts, special care being taken to prevent double entries in the Exchange accounts.

1802. The Exchange Account Register (Form No. 86A) is kept in six parts and posted from schedules and vouchers which accompany Divisional accounts-current as follows :—

The register of remittances to Civil Department (Part I) will be booked from the consolidated treasury receipts (Form No. 20D), which should be attached as vouchers to the outward monthly exchange account-current.

The register of remittances from Civil Department (Part II) will be booked from line 4 of memos. of treasury balances contained in Form No. 20A.

The register of items adjustable by Civil Department will be booked as regards credits (Part III) from the schedule of credits to Civil Department (Form No. 32A) and as regards debits (Part IV) from the schedule of debits to Civil Department (Form No. 32J).

The credits and debits by the Public Works Department in the register of items adjustable by Public Works Department (Parts V and VI) will similarly be booked from schedules (Forms Nos. 32B and 32K).

1803. Schedules A and B of Form No. 86 will then be prepared from the Exchange account register, and the totals of each head and sub-head of classification thus obtained will be entered in the Exchange account (Form No. 86).

1804. The monthly totals of each of the four heads of classification will also be posted into the Progress Register (Form No. 86B). The outward figures will be entered first, month after month, and the inward figures will be similarly entered below them. Annual totals will be made of all columns separately for the outward and inward accounts and grand totals of the two made with opening and closing balances.

Exchange Accounts.

1805. On receipt of the monthly Exchange account-current from the Civil Department the details relating to heads II and IV, for clearing which the Public Works Department is entirely responsible, will be posted into the Exchange account registers (Form No. 86A, Parts II, V and VI), and the totals of each of the four heads will be posted into the Progress Register (Form No. 86B) in the part allotted to inwards accounts. The debits and credits affecting divisional estimates or suspense accounts, originated by the Civil Department, will be communicated by the Examiner to Executive Engineers concerned, and the needful acknowledgments will then be made through the medium of Executive Engineers' accounts. The Examiner should adjust all other items as far as possible without reference to Executive Engineers. Items of receipt or payment in the Civil for the Public Works Department must not be brought upon the Examiner's books until they have appeared in an Exchange account, except as provided for in para. 1801.

1806. When a charge is paid in one department and passed on in account-current to be adjusted in another, the paying department is responsible that it obtains a voucher which is correct in point of form, and sets forth the charge with sufficient detail and clearness, and that the calculations in the bill are arithmetically correct. The adjusting department is responsible for auditing the charge as a sufficient and proper one with reference to the authority which sanctions it, but it is not necessary for it to arithmetically examine the vouchers.

1807. The adjusting department may not reject an item because its voucher is not in order, or even is altogether wanting: it should be accepted and adjusted, but placed under objection. The chief question for the Examiner is,—Does the entry properly belong to the accounts of this office? and if, on the face of the account, he cannot say that the item is not adjustable in the books

Central Adjusting Account.

of his province, he will accept it and adjust it against the proper service head; though if it be imperfectly vouched or described, or seem rather to belong to another province, he will enter it in the outgoing objection statement as prescribed in para. 1809.

1808. In the case of debits raised by the Civil Department on account of newspapers and periodicals, the charges should be accepted without question, as the expenditure is fully audited by the Civil Department in accordance with Appendix 7, para. 3, clause VII.

1809. If the Examiner be unable, for any reason, to accept debit of an item charged against him, or a credit raised in his favour, in an Exchange account, he will enter his reasons for non-acceptance in an objection statement (Form No. 87), which should be despatched within ten days after receipt of the inwards account-current. Items remaining unadjusted for over three months from date of receipt of Exchange account are to be reported, with the reasons for delay, to the Accountant General, Public Works Department, in an objection statement.

1810. Whenever the Public Works Department is called upon to make recoveries from officers on account of other departments, credit must not be afforded in the Exchange accounts until the recovery is actually effected, the Exchange accounts being merely a record of transactions actually appearing on the Examiner's books.

Central Adjusting Account.

1811. This account is used for the adjustment of transactions between the Public Works Department and the following Departments :—

Military. | Marine. | Post Office.

1812. When an item appears in the Public Works Accounts which can only be disposed of by passing it on to an account officer of one of these departments, it will be debited or credited to "Central Adjusting account, original items." These debits or credits will be entered

Central Adjusting Account.

in two distinct schedules, each in Form No. 79A, the items being numbered consecutively in one series, the credits of each month first and then the debits of that month in continuation. These schedules, together with the schedules of responding items, Form No. 79A² (para. 1816), will then be despatched to the Comptroller General, *vide* para. 1823, care being first taken to see that the total credits and debits of both original and responding items in the schedules correspond with the entries in the monthly account-current.

1813. Separate extracts from the schedules of $\frac{\text{Debit}}{\text{Credit}}$ sent to the Comptroller General, should, at the same time be prepared in Form 79A¹ and transmitted with the supporting vouchers and other documents direct to the officer who has to respond to the credits and debits.

1814. The despatching office will enter the number of each item in the third column of the extract of $\frac{\text{Debits}}{\text{Credits}}$, the number assigned being the same as that entered against the item in the schedules rendered to the Comptroller General. A separate series of numbers for each officer should not be observed. Before despatch of the extract a perfect agreement should be effected between it and that portion of the schedule sent to the Comptroller General of which it is an extract.

1815. The responding officer should on receipt of the extracts from the schedules of original items—

- (1) accept the debit or credit, or, not accepting it, should
- (2) enter into a correspondence with the original officer with a view to the settlement of it. In such a case within three months either—
 - (a) the responding officer must accept the item, or
 - (b) the original officer agree to write it back, or
 - (c) both fail to come to an agreement.

Central Adjusting Account.

1816. In cases (1) and (2) (a), the responding officer, and in case (2) (b), the original officer, will make the necessary credit or debit to "Central Adjusting Account—responding items" and will, after the close of his accounts for a month, compile separate schedules of them (credits and debits) in Form No. 79A², for despatch to the Comptroller General with the schedules of original items, Form No. 79A, *vide* para.1812. Each item is to be disposed of as a whole and may not be partly accepted or partly rejected. This is necessary to prevent confusion. Thus if, as the result of correspondence, it is agreed that the responding officer shall accept part and the original officer write back the rest, then the course to be followed is that the responding officer shall adjust the whole of the item and re-debit or re-credit the balance to the original officer, in the same way as if it were an entirely new item. In this case a remark to the effect "agreed to in original officer's No. , dated " should be entered in the schedule against the re-debit or re-credit. The greatest care is required in filling up columns 2 and 3 of the responding schedules and no amount should be credited in expectation of a debit being raised, *i.e.*, no credit is to be given in anticipation of an original debit.

1817. In case (2) (c), the responding officer will send copies of the correspondence to the Comptroller General through the Accountant General, Public Works Department, who, after consideration of it, will pass an order directing the acceptance of the item by the responding officer, or its write-back by the original officer, which acceptance or write-back will be carried out under the last rule.

1818. On no account should an item remain under objection or be kept outstanding for more than three months from the date of receipt of the extract from the schedule which included it. The Comptroller General will by means of schedules (Form 79A³) see that the items are cleared.

Central Adjusting Account.

1819. It must be understood that an order under para. 1817 is to be carried out at once and without remonstrance. At the same time such an order need not be regarded as closing the case; its purport is merely that, pending further correspondence which may be necessary to settle the case, the item is to be removed from the outstandings of the clearing account, and borne upon the account of one of the two officers concerned. An officer who objects to the mode of adjustment adopted can, after having made the adjustment, re-state his case, in order that it may be more fully considered. But it is best that an item should not remain altogether out of the account, pending settlement of a doubt as to where it should be accounted for.

1820. Every endeavour should be made to complete the adjustment of the "Central Adjusting Account" before the closing of each year's books.

1821. Items included in the "Central Adjusting Account" to be written back should on no account be adjusted by a deduction entry (in accordance with usual procedure, as laid down in para. 1786, but by re-debit or re-credit under the head "Central Adjusting Account") original items being written back as responding entries and responding items as original entries); and the details of these items should be entered in Forms 79A and 79A², as the case may be, with such particulars as will allow of the original transaction being readily traced. When it becomes necessary to write-back an item in the Central Adjusting Account, the officer by whom the write-back is to be made should communicate with the other officer concerned, as neglect of this precaution frequently results in amounts being produced twice as either original or responding items, thus involving the necessity for further adjustments.

1822. The following procedure should be strictly observed in regard to vouchers :—

- (1) All vouchers with the extract to which they pertain should be placed in a sealed cover marked outside

Central Adjusting Account.

"Extract of $\frac{\text{Debits}}{\text{Credits}}$ of the Central Adjusting Account of— for the month of— to—."

- (2) This envelope will be forwarded by the Examiner of Accounts direct to the responding officer, and all correspondence regarding these vouchers will be carried on directly with the latter officer.
- (3) To avoid unnecessary correspondence, the original officer should always note, at foot of the list of vouchers sent to the responding officer, whether any vouchers have been kept back.
- (4) All charges by the Public Works Department for which vouchers are not forthcoming, such as departmental labour, workshop charges, and petty disbursements under Rs. 10 each, should be supported by a certificate of the Examiner of Accounts that such charges have been duly audited and passed in accordance with the rules of the Public Works Department. This certificate should accompany the vouchers.

1823. The period allowed for the completion and despatch of the Central Adjusting accounts after the close of the month to which they relate is two months. Care should be taken to see that all four schedules (two for original and two for responding items) for a particular month are sent to the Comptroller General together. If in any month any one or more of these schedules happen to be blank, the blank schedules must nevertheless be sent to assure the Comptroller General that there has been no omission.

1824. A certificate, in the form below, should, in future, be given at the foot of each Schedule (Form No. 79 A):—

Certificate.

Certified that the entries in this shedule, both of numbers as well as of amounts, tally in every respect with those which appear in the corresponding extract which has been despatched with the vouchers to the office concerned.

Service and other Funds.

Service and other Funds.

1825. The deduction made from the pay of Military officers serving in the Public Works Department, on account of subscriptions to the Military Service Funds and Indian Service Family Pension Funds, will be communicated to the Examiners of Fund Accounts in Form No. 83 and Form No. 83A.

1826. Recoveries on account of the Indian Service Family Pension Fund will be shown in Form 83A, and this statement should be transmitted through the Controller of Military Accounts, Accounts Branch, so that the recoveries on account of that fund may be supported by the credit certificate of that office.

1827. The entries for these statements will be obtained from the schedules of credits to Civil Department (Form No. 32A) of the divisions in which the amounts have been realized.

1828. The amount of subscriptions to the Military Fund and Orphan Fund will be credited to the Civil Department in the Exchange account, but the Indian Service Family Pension Fund subscriptions will be credited to the Military Department through the Central Adjusting account.

1829. New subscribers are admitted to the Bengal and Bombay Uncovenanted Service Family Pension Funds, subject to the sanction of the Comptroller General, a copy of such sanction when accorded is forwarded to the Audit Officer concerned, who will communicate it to the disbursing officer who is to receive the subscription. Subscriptions may, however, pending the receipt of such sanction, be received from any person who is not manifestly excluded from subscribing by the terms of Article 560 of the Civil Account Code, Volume I. If the sanction is not received within three months from the commencement of the subscription, the Audit Officer will report the matter to the Comptroller General. In the case of subscriptions to the Uncovenanted Service Family Pension Funds, the General Family

Service and other Funds.

Pension Fund, the Hindu Family Annuity Fund, and the Bengal Christian Family Pension Fund, a certified list, showing the amount realized from each person for each fund, will be sent by the Examiner to the Secretary of the fund concerned.

1830. The forms to be used for these certified lists are as follows :—

Uncovenanted Service Family Pension Fund, Form No. 84.

General Family Pension Fund } Form No. 85.
Bengal Christian Pension Fund. }

Hindu Family Annuity Fund, Form No. 85A.

These lists will be prepared from the divisional schedules of credits to Civil Department (Form No. 32 A).

1831. Before subscriptions to the General Family Pension Fund, the Bengal Christian Family Pension Fund and the Hindu Family Annuity Fund can be recognized, a certified copy of the letter of application, containing a record on the part of the subscriber that he is fully aware that the Government exercises no supervision over the management of the fund, and is in no way responsible for its solvency, must be received by the Examiner. The fact of such letter having been received and recorded by the Examiner, with particulars of its number and date, should be noted in the salary bill for the first month in which the deduction is made, as also in the list sent to the Secretary of the fund.

1832. All payments of premia or subscriptions realized by deduction from the pay of members of the Department who are subscribers to the Postal Life Insurance, Endowment Assurance, and Monthly Allowances Fund should be entered in P. W. D. Form No. 85 B. This return will be sent to the Comptroller, Post Office, as soon as possible after the close of the accounts of the month to which the recoveries relate, but not later than the 15th of the second month. Credits for the total amount of such realizations should be given

Service and other Funds.

through the Central Adjusting account, but the certified list of deductions should be prepared and submitted in advance of the Central Adjusting account.

NOTE.—Deductions from pay bills in connection with this Fund may be made only under instructions communicated to the insured person's superior officer by the Examiner, who will similarly communicate any commutation by the insured person of his future subscriptions for a lump payment or surrender by him of his policy or contract. A superior officer will, therefore, allow no deductions on account of premia or subscriptions to be made from pay bills except on account of those duly authorized to subscribe.

1833. When a subscriber to the Postal Insurance Fund is transferred from one establishment to another, the premium or subscription recoverable from him should be recorded in the Last-Pay Certificate in view of the necessary deduction being made from his pay at the new office. If the transfer involves a change of Audit officer, notice of the transfer should be given by the Examiner to the Audit officer of the Department concerned and to the Comptroller of Post Office.

1834. The Examiner will prepare monthly schedules in Forms Nos. 82A and 82B of sums received and paid on account of the Civil Engineers' Provident Fund, and which have been adjusted in the divisional accounts by credit and debit respectively to State Railways' Capital. These schedules which will be prepared from the divisional schedule (Form No. 32X¹), should be despatched to the Examiner, State Railway Stores, so as to reach not later than the 15th of the month following that in which the receipts and payments are accounted for.

1835. The detailed rules relating to the Civil Engineers' Provident Fund are contained in Appendix (3).

1836. In order to enable the Examiner to exercise a check over the proper admission, the correct realization of receipts, and the payment of withdrawals, he will maintain a register of depositors to the Civil Engineers' Provident Fund in Form No. 82C. A page should be set apart for each officer and an alphabetical index kept

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for easy reference. It should be posted month by month from Forms Nos. 82A and 82B, and any alterations due to an officer's transfer or promotion should be at once noted.

State Expenditure on Companies' Lines.

1837. A monthly account of State expenditure on Companies' lines or State lines worked by Companies will be rendered to the Accountant General, Public Works Department, in Forms Nos. 80A and 80B.

1838. This account includes the charges for the Consulting Engineer's and Railway Examiner's establishments, and for any civil establishment employed on the acquisition of land and the cost of land taken up for such railways.

1839. In the case of any special payments, such as for making up statistical returns, the amounts paid should be shown under a distinct sub-head in Form No. 80B.

Transactions with England.

1840. The payments made in England by the India Office on behalf of the Public Works Department fall under the following classes :—

- I. Final charges in the English accounts, that is to say, items not transferred to the Indian accounts for adjustment.
- II. Remittance charges, that is to say, items transferred for adjustment.

Under class I are included the following charges :—

- (a) Payments on account of the Royal Indian Engineering College, Cooper's Hill, and other establishment and services chargeable to the general revenues of India, furlough allowances and advances of pay made by the Secretary of State.
- (b) Payments for stores for Imperial works "charged to Revenue;" and for stores and miscellaneous services for Major Irrigation works and State Railways not charged to Revenue.

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Under class II :—

- (c) Payments for stores for Provincial and Local works and services, Native States, Municipalities, etc.
- (d) Family remittances of officers serving in India, recoverable in India, and furlough allowances not chargeable to general revenues.

1841. The establishment charges and furlough allowances referred to under sub-head (a) are not included in the Indian books in any form, but a record has to be kept of the adjustment of advances in the following manner :—The whole amount advanced, converted into rupees at the fixed rate of exchange for the adjustment of financial transactions between the British and Indian Governments for the year in which the advance was made, will be noted for recovery. If the amount is recovered in the year in which the advance was made, it will be credited as a reduction of outlay under the Departmental head "Establishment," but if realized in a subsequent year, it will be credited as revenue to the fund and the finance head to which the pay of the officer is debitable, *vide* para. 1861.

Chapter XIII, paragraphs 1842 and 1843.— Cancel these paragraphs and substitute the following :—

1842. Payments in England for stores for Imperial works charged to Revenue (paragraph 1840, Class I (b), should be brought upon the Indian books at the rate of fifteen rupees to the pound sterling, the value so arrived at being credited to *Expenditure in England* and treated as a reduction of outlay against grant.

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1843. Payments for stores and miscellaneous services for Major Irrigation Works and State railways not charged to Revenue *will* be similarly brought on to the Indian books, but at the close of the year the total of the English payments brought to account will be again converted into Indian currency at the actual average rate of the Secretary of State's drawings for the year, and the difference between the rupee equivalent at this rate and at the rate of £1 = Rs. 15 will be credited or debited to Civil Department as exchange and treated as an addition to or a reduction of the rupee expenditure in India.

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1844. This procedure admits of the total outlay on works, composed of outlay in India and of outlay in England, inclusive of exchange, being exhibited in the detailed accounts of works both in the case of ordinary Imperial works "charged to revenue," and in the case of works "not charged to revenue." To arrive at the net Indian outlay, expenditure in England is deducted in both cases; but in the latter case (2) net Indian outlay includes charges for exchange, whereas in the former case (1) such charges are included.

1845. At the close of the year the total of the English payments brought to account will be again converted into Indian currency at the rate of 15 rupees to the pound sterling.

Chapter XIII, paragraph 1846.—Substitute the following :—

1846. The adjustment of remittance charges—*vide* Class II (c) and (d) of paragraph 1840— will be effected at the rate of 15 rupees to the pound sterling, which will ordinarily be the rate for the adjustment of financial transactions between the British and Indian Governments.

In cases where transactions are adjusted at this rate, London Account will be credited at Rs. 15 = £ 1, and there will be no adjustment on account of exchange, but when an adjustment has to be made under special orders at any other rate, the total sterling amount converted into Indian currency at fifteen rupees to the pound sterling will be credited to London Account, and the difference between that sum and the amount recovered will be credited or debited to Civil Department, as the case may be, under the head Exchange.

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which are communicated to the Examiners concerned by the Accountant General, Public Works Department.

1848. As soon as advices of payments are received, the Executive Engineer for whom the stores are intended will be informed of the same and directed to credit the head concerned by a debit, to "London Invoices,"

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under Imperial, or Provincial, as the case may be. When the invoices come to hand, the Executive Engineer should be furnished with the same, and required to clear the "London Invoices" account by a debit to "London Stores." When the stores come to hand the "London Stores" account will be cleared, and the stock account or head of service concerned debited.

1849. In the Railway Branch the procedure is different. The head "London Invoices" is not required for Imperial State Railways, as under the present arrangements for the supply of English stores, the English invoices are dealt with in the accounts of the State Railway Stores Branch, and the value of English stores is carried direct to the debit of the head "London Stores" by credit to "Expenditure in England" in the Railway books on advices from the State Railway Stores Branch. The head "London Invoices" will, however, be required for Railways constructed from Provincial funds and for Railways constructed for Native States. In the accounts of the latter, "London Invoices" will be debited by credit to "London Account" with the amount of Home payments as advised. The account will be cleared as invoices come to hand.

1850. No item of receipt or payment is to be entered in the "London Account" when the credit or debit to the general revenues of India will remain unaltered; thus an amount outstanding against an officer proceeding Home, which is noted on his last-pay certificate, is not to be debited to "London Account," because it is recovered by short payment of his leave allowances. Such an amount should be finally charged off to Establishment or other head of service concerned. (See also para. 429.)

1851. Any sum which is recoverable in cash by the Secretary of State for India should also be charged to Establishment and held in the Objection Book until advice of its recovery is received from the Accountant General, Public Works Department. On receipt of such

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intimation, the amount recovered in English currency, converted into Indian currency at the rate of Rs. 10 per £1, will be debited to "London Account," and the difference between this amount and the amount outstanding in the Public Works Department accounts will be debited to the Civil Department under the sub-head "Exchange" both by credit to Establishment.

Chapter XIII, paragraph 1851.—For the second sentence of this paragraph substitute the following :—

"On receipt of such intimation the amount recovered in sterling will be converted into Indian currency at the rate of Rs. 15 = £1 and debited to London Account by credit to Establishment. No adjustment for exchange will be necessary when the sterling amount recovered is the equivalent of the rupee amount at the rate of Rs. 15 = £1, but when the recovery is made at any other rate, the difference between the amount recovered and that outstanding in the Public Works Department Accounts will be debited to the Civil Department under the sub-head Exchange by credit to Establishment."

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On his return in England being omitted to be made in any one month, the reason for such non-recovery, should be briefly, but clearly, stated at the foot of the schedule.

1855. As each recovery of an advance or an instalment of an advance made in England is recovered, the Examiner will report the circumstance to the Accountant General, Public Works Department, through his monthly accounts. The advances are advised by the India Office to the Comptroller General, who issues advices with counterfoils to the respective audit officers through the Accountant General, Public Works Department. The audit officers concerned will return to the Comptroller General one counterfoil on receipt of advice and the other counterfoil as soon as the recovery is complete. These recoveries must be finally adjusted

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in the Indian Accounts, and must not be credited to the London Account. In the issue of last-pay certificates to officers transferred from one province to another, without the full advance made in England having been recovered, the sum still due, with the amounts already realized and dates of realization, should be noted on the last-pay certificate. (*Vide* Civil Account Code, Volume II, Chapter 35, Article 765; also Civil Service Regulations, 735.)

1856. When an officer, to whom an advance has been made on the security of sureties, dies, intimation thereof should be promptly sent to the Comptroller General. (See Civil Account Code, Chapter 35, Article 766.)

Advances should be recovered by monthly instalments of one-third salary, except in the case of Covenanted Engine Drivers and Mechanics, where the recovery should be in such a manner as will ensure their receiving in any one month not less than—

- (i) Rs. 25, exclusive of overtime or other allowances, or
- (ii) Rs. 50—see Civil Service Regulations, Article 735.

1857. Advances of pay of every description made in England (except where security has been required) are not recoverable in the event of the death of the recipient before the equivalent in pay has become due.

1858. Mechanics and others engaged under covenant either in England or in this country for service in India, as well as those who, after completing their service under covenant, are now serving on terms which are exactly the same as those contained in their contract, or under the ordinary rules applicable to uncovenanted officers whose respective salaries do not exceed Rs. 4,000 per annum, are allowed to make monthly family allotments or remittances to England. When a remitter's salary exceeds Rs. 4,000 per annum, his remittances through the India Office must cease. This limit, however, does not apply to family allotments sanctioned by the Secretary of State before December 1877.

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1859. Such family allotments or remittances must be *bonâ fide* for the support of families.

1860. The amount of family allotment or remittance is limited to one-half the monthly pay of the remitter, provided that it does not exceed £12 per mensem. The amount of family allotment should be stated in British currency only.

1861. Family allotments are due and paid in England in the same way as salary, the commencement of a family allotment should therefore be clearly stated in the Roll, thus—first payment to be made in September for August.

1862. As a rule, all family allotments or remittances should be made at the annual rate of exchange fixed for the adjustment of financial transactions between the Imperial and Indian Governments.

1863. Recoveries in India on account of family allotments or remittances should be made by deductions from pay-bills.

1864. The fact of the commencement of the recovery of family allotments should be intimated to the India Office on Public Works Department Form No. 151, and any subsequent alteration of amount through Public Works Department Form No. 152. Whenever through death or any other cause the recovery in India on account of the family allotment paid in England is discontinued, the earliest advice of the discontinuance must be sent through the Examiner of Accounts of the Province in which the individual is serving, for communication to the India Office through the prescribed channel on Public Works Department Form No. 153. In the case of the remitter proceeding to England, either on furlough or on expiration of agreement, the last recovery effected in India should be noted on his last-pay certificate.

When a family remittance is continued on re-engagement the fact should be intimated by the Local

Transactions with England.

Government to the Accountant General, Public Works Department, for communication to the Comptroller General.

Additional charges on English Stores.

Chapter XIII, paragraph 1865.—Substitute the following:—

1865. In order to cover losses of stores on their way to India as well as the payments now made in England on account of partial insurance, etc., a charge of one per cent. will be made on stores supplied for Provincial and Local Funds and one-half per cent. for all State railways and for Irrigation works, the capital outlay on which is not charged against Revenue. The amount recoverable on this account should be adjusted by debit to "Stores" and credit to "Civil Department, Miscellaneous," and should be charged on the value of the stores *plus* the entire sea freight (*i.e.*, freight paid in India as well as in England); the amounts paid in England and treated as final charges being converted, for the purposes of the assessment of the additional charges, at the rate of Rs. 15 to the £ sterling; and those treated as remittance charges being converted at the rate of exchange fixed for the adjustment of transactions between the Home and Indian treasuries, which will ordinarily be sixteen pence to the rupee.

[No. 7—Vol. I—4-2-1901.]

quantity issued to such funds and to other than State undertakings (including sales to Native States and others), an additional charge of two per cent. will be made for departmental supervision in England. The amount so charged will be adjusted by credit to "Civil Department, Miscellaneous."

Miscellaneous.

1867. Recoveries in India on account of damages, or short deliveries of stores shipped from England, will be made at the rate of exchange fixed for the adjustment of financial transactions between the Imperial and Indian Governments.

Transactions with England.

1868. The cost of all stores supplied to Native States must be prepaid in cash. The rupee deposits received from the Native States on account of stores specially imported for them should be converted into sterling at the average rate of exchange for the month in which the money is paid into the Government Treasury, and the cost in sterling of the stores supplied by the India Office (including sea-freight payable in England) together with the following extra charges, *viz.* :—

- (a) one per cent. for Marine Insurance, cost of stores lost, general average, etc.;
- (b) two per cent. for departmental charges in England;

Note.—These charges will be calculated on invoiced cost *plus* entire sea-freight.

should be adjusted month by month against the sterling deposit.

The difference between the sterling deposit so arrived at, converted into rupees at the rate of Rs. 10 = £1, and the actual rupee deposit should be credited to Civil Department under the sub-head "Exchange" as laid down in para. 1846; and the extra charges, converted into rupees at a like rate, should be adjusted by credit to Civil Department—Miscellaneous.

Note.—The one per cent. for insurance is intended to cover losses during the voyage to India and not risks of loss between the ship side and the shore.

1869. Stores imported for other services, but subsequently issued to Native States will, in addition to the book value of the stores, be charged 10 per cent. for supervision and storage as prescribed in para. 1393.

1870. The transfer or sale of English stores necessarily causes a reduction in suspense balances, and therefore renders a corresponding additional amount available for expenditure in India.

1871. In order to ensure agreement between the payments made by the Secretary of State and the

Supplementary Accounts.

credits afforded in the Public Works accounts, registers should be kept in the Examiner's office in the following forms :—

Register of credits to expenditure in England—Stores. Form No. 78A.

Register of credits to London Account—Stores. Form No. 78B.

Register of credits to expenditure in England—Miscellaneous. Form No. 78C.

Register of credits and debits to London Account—Miscellaneous. Form No. 78D.

1872. A register of recoveries for family payments and advances will be kept by the Examiner in Form No. 78E.

1873. This as regards recoveries in India will be posted from divisional schedules (Form No. 32 Fi.), and as regards amounts charged in England from intimations received from the Accountant General, Public Works Department.

1874. Against the name of each employé should be noted the date of the contract or agreement under which such recoveries are made, and also the date on which the last recovery under such agreement is to be made.

1875. This is necessary in order that timely notice may be given to the authorities concerned of the expiry of such recoveries so as to prevent overpayment by the Secretary of State in England.

Supplementary Accounts.

1876. The Examiner's books for March will be closed like those of any other month, in time to permit of the despatch of his Account of Receipts and Charges to the Accountant General, Public Works Department, on the 20th May. This is called his Preliminary account-current for March, and Exchange and Central Adjusting accounts exhibiting the remittance figures appearing in it are to be duly issued.

Supplementary Accounts.

1877. In order that transactions between different departments and different branches and officers of the Public Works Department, as well as between Suspense and Final Heads in the Examiner's own books, may be completely adjusted, as far as possible, in the accounts of the year to which they pertain, the accounts of the financial year are kept open till a later date (at present the 15th July); and advantage must be taken of the additional time thus afforded to completely reconcile the entries of transfer transactions. The entries made in effecting such adjustments are to be recorded in books, precisely as the entries for March or any previous month of the year have been recorded; an account-current is to be prepared from the books; and Exchange and Central Adjusting accounts are to be issued. These books and accounts are styled Supplementary March.

1878. As soon as possible after the issue of his Preliminary March account to the Accountant General, Public Works Department, on the 20th May, the Examiner will despatch his Preliminary Exchange accounts for March to the Civil Accountants General with whom he is in account, as well as the accounts rendered monthly to the Comptroller General, and lists of unadjusted transfers debited and credited to Public Works Examiners and the Examiner of Telegraph Accounts. He will, about the same time, receive corresponding accounts from the officers concerned. He should at once proceed to take measures for the adjustment of all outstanding items, entering, where necessary, into correspondence with the other Account officers.

1879. The Examiner will accept such of the entries passed on by other Account officers to him as he can and in regard to the remainder will inform the originating officer either that he does not propose to accept them, or that he requires additional information before coming to a decision. The Examiner is responsible for coming to a decision as to the acceptance or rejection

Supplementary Accounts.

of each such entry, by such date as will enable him to advise the originating officer in time, for the latter to make any necessary entries in his supplementary March's accounts.

1880. In regard to each item passed on to another Account officer by him and not responded to, he should write to the officer concerned and obtain a statement of the action the latter proposes to take. Unless this results in an agreement by the latter to fully adjust the item in his Supplementary accounts for March, the Examiner must write it back in his own Supplementary accounts by debit or credit to the appropriate suspense head in his books, informing the other officer that he has done so.

1881. These instructions provide for there being no transfers outstanding from the past year on the 15th July; the books will be finally closed on that date and the accounts despatched.

1882. Debits from the Forest Department for March will have to be responded to in the Supplementary accounts, as they will rarely be advised by the Civil Department in time for entry in the Preliminary Accounts (Civil Account Code, Chapter 56, Article 1131).

1883. Should there be, in the opinion of the Examiner, any transaction originating in his accounts which should be adjusted in the accounts about to close, but the adjustment of which has been delayed until after his Preliminary accounts for March have been closed, he must (except in the case of transfers with the Civil Department, which may be included without previous reference) obtain the consent of the other Account officer concerned to the proposed adjustment; without this no further entry is admissible; if it is obtained, the proposed entry may be made in his books for March Supplementary, or, if they are closed, it should be reported to the Accountant General, if possible, before the 10th September.

Supplementary Accounts.

1884. In the case of another officer requiring an Examiner to adjust an item of this kind, the Examiner should, if the item belong to the accounts of his office, adjust it in his Supplementary accounts, or if they are closed, forward the papers to the Accountant General, Public Works Department, and inform the officer concerned that he has done so. All such items will, up to the 10th September, or later if his books are still open, be accepted by the Accountant General provisionally, and any adjustment to be made by the Examiner will be advised to him for settlement in the accounts of the following year, by credit or debit to Transfers, Public Works Department, Buildings and Roads Branch. Monthly lists of transfers debited and credited (Forms Nos. 60A and 60B) for the month in which such adjustments have been made, should be furnished to the Accountant General, Public Works Department, by whom no responding lists will be furnished, as the aforesaid advice communicated to the Examiner will meet all practical requirements.

1885. Any correcting or additional entries which cannot be sent in by the dates quoted must be considered too late for the accounts of that year. They can be abmitted by the Accountant General only under special orders from the Comptroller General, and these will not be applied for unless the case is considered important.

1886. Although in ordinary circumstances there should be only one set of Supplementary books and accounts for March Supplementary, in very exceptional circumstances there may be more, each set of which will be dealt with as the accounts of a separate month, and called 2nd Supplementary, and so on.

1887. If, on the 15th July, the Account of Receipts and Charges for March Supplementary is not ready for despatch to the Accountant General, Public Works Department, Examiners should report the probable date of its submission, and of the despatch of the Ex-

Annual Closing of Books.

change and Central Adjusting accounts. If the account of Receipts and Charges is despatched punctually, it will be sufficient for the report to mention the date, or probable date, of despatch of the Exchange and Central Adjusting accounts.

Annual Closing of Books.

1888. The books must in every case be closed by the 15th July; any expenditure not accounted for by that date being held at the personal debit of the disbursers and brought into the accounts and against the grant of the succeeding year, but every effort should be made to prevent the occurrence of such a case.

1889. The totals of the year in the divisional sub-registers (Form No. 74) should be posted into an annual summary for the province (Form No. 97), the totals of which should agree with the totals of the year in the register for the province. In the case of the several suspense accounts and of the account "Government" the opening and closing balances will also, that is, in addition to the totals of the year, be posted into this annual summary, the totals of which should agree with the balances brought out by the register for the province (Form No. 73).

1890. To close the register for the province the first process, after the total amounts of the year have been aggregated and recorded, is to ascertain the balance of the closing account "Government," which should be worked out on the last page of the register.

1891. To arrive at the closing balance, the total debits (receipts) and credits (charges) of the year to the accounts which close under "Government," and which are enumerated on the last page of the register under "Closing balances," must be brought over and entered under the columns and against the accounts concerned. The expenditure to be entered against fund heads will be the total charges on final heads and will be obtained

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from the registers of expenditure against Budget Grants (Form No. 72). The figures thus entered should agree with the total receipts and charges in Part IV, of the annual summary for the province (Form No. 97). The difference between the total debits and credits for the year *plus* the opening balance, debtor or creditor, under the account "Government," will constitute the balance under Government at end of the year.

1892. This balance is the sum of the closing balances of all suspense accounts *plus* the amount of cash in hand at the end of the year, and is worked out in detail below the account of "Closing balances."

1893. Every endeavour should be made to bring to account all the transactions of a year in the accounts of the year to which they pertain, but if any transactions should be advised for adjustment after the books of the year have been finally closed, they should be reported to the Accountant General, Public Works Department, for orders.

Annual Finance Accounts of the Buildings and Roads,
Irrigation, and Railway Branches.

1894. Each Examiner of Accounts of the Buildings and Roads and Irrigation Branches will prepare annually one set of Finance accounts for each province (Form No. 99), but if he audits the accounts of any Railway or Railway Survey, he will prepare a second set for the Railway receipts and charges (Form No. C. O. 34).

1895. Similarly, each Examiner of Accounts of the Railway Branch will prepare one set of Finance accounts; but if he has to account for transactions pertaining to the Buildings and Roads or Irrigation Branches he will prepare a second set for them.

1896. Each account will consist of an abstract and schedules; and it will be accompanied by an explanatory report.

Annual Finance Accounts.

1897. The forms in which the accounts are to be prepared show the classification to be observed and indicate the extent of detail required. If further detail be found desirable, it can be given in additional schedules prepared in the manner of schedules A(a), A(b) of the account for the Buildings and Roads and Irrigation Branches.

1898. *Abstract Account*.—The general account will exhibit the total revenue and expenditure classified by Funds and Finance heads; and, in the case of the Irrigation and Railway Branches, by Canals and Railways or Surveys.

1899. Each entry in the Abstract account will be supported by details in schedules; and certain entries in these primary schedules will be further detailed in secondary schedules.

1900. *Schedules of Revenue*.—These exhibit the details necessary and follow the classification laid down. The accounts of Irrigation and Railway revenue will show the revenue of each Major and Minor work and line separately.

1901. *Schedules of Expenditure*.—These also indicate the details required and the classification at present in force.

1902.—*Suspense Accounts*.—This Schedule will exhibit the balances on the Examiner's books at the end of the year to which the Finance accounts relate, and the increase or decrease during the year. As noted on the form, the Examiner will be required to certify upon it that he has audited the balances in accordance with the orders contained in para. 1648; and that he has noted in his report on the Finance accounts all irregularities remaining unremedied when the accounts of the year were finally closed.

1903. *The Report*.—The report upon the accounts will embrace a comparison with the actuals of the previous year, and the revised and budget estimates of

Annual Finance Accounts.

the year, under the Fund and Finance heads appearing in the Abstract account. The causes of all important divergences from estimates and actuals will be briefly but clearly, explained. It will also contain the following particulars :—

- (a) *Objectionable Outlay*.—The items of expenditure remaining unremedied at the close of the year should be abstracted by branches of the Department under Fund and Finance heads and classes of irregularity. Any important irregularities should be specially commented upon, and the action taken towards remedying the irregularities generally should be reported.
- (b) *Suspense Balances*.—In dealing with suspense balances, the report should notice all outstanding irregularities discovered in the audit referred to in para. 1648, and explain the causes of important fluctuations during the year. Where the particulars relating to irregular items cannot be conveniently embodied in the report, they may be given in separate schedules attached thereto.
- (c) The balances under the suspense heads referred to in subsequent paragraphs should be classified under the heads noted against each, without entering into any detail as to the items comprising each total, except where it may be necessary to refer to details in explanation of irregularities.
- (d) *Stock (or stores)*.—In the case of the Buildings and Roads and Irrigation Branches, the total balance under special and reserve stock should be shown separately; and, in all branches where there are large balances of obsolete or surplus stores, the fact should be noticed and the action

Annual Finance Accounts.

taken as regards their disposal noted. It should be distinctly stated whether stock was taken within the year, and what were the results of stock-taking.

- (e) *Materials at site.*—The total value of materials at site of works should be brought out. It should be stated whether the materials have been reported by Executive Engineers as having been verified within the year; and, if there are any discrepancies between the values as verified and the balances in the works' accounts, the measures taken to adjust the differences should be mentioned.
- (f) *Miscellaneous Advances.*—The balances should be classified as follows:—
1. Advances to members of the Department.
 2. Advances to work-people.
 3. Advances to contractors.
 4. Miscellaneous.
- (g) *Balances in Works' Accounts.*—Advances to contractors charged to works, including payments in excess of work done, and balances due to contractors appearing in the works' accounts, should be separately reported in totals of each of these two classes; and any irregularity connected with them mentioned. Amounts due to contractors on closed accounts, or for security, will appear under Deposits.
- (h) *Deposits.*—The balances should be brought out under the following heads:—
1. Security deposits of members of the Department.
 2. Security deposits of contractors and other persons not in the Department.

Administrative Accounts.

3. Contributions for work to be done.
 4. Sums due to contractors on closed accounts—*vide* para. 1514.
 5. Miscellaneous.
- (i) *Savings Banks Deposits.*—The balances of deposits in Savings Banks at the end of the year should also be shown under a distinct head.
- (k) *Government Securities.*—The amount of Government paper on the Examiner's register at the end of the year should be noted in the report, and it should be stated whether, and at the end of what period, the correctness of the account of these securities has been proved by the Comptroller General's acknowledgment, or that of the head-quarters' treasury on one side, and by the acknowledgments of Executive Engineers on the other.
- (l) *Floating Cheques.*—Any abnormal increase in the amount of cheques unpaid at the end of the year should be drawn attention to in the report.

1904. Sixteen printed copies of the Finance accounts are required. If printed copies cannot be despatched to reach the Accountant General by the prescribed date, 15th August, the first copy should be sent in manuscript.

Administrative Accounts of the Irrigation Branch.

1905. Simultaneously with the preparation of the Annual Finance accounts, the Administrative accounts of the Irrigation Branch should be compiled in Form No. 99, Irrigation, for works which are constructed with the prospect of yielding a return, *i.e.*, those works for which Capital and Revenue accounts are kept.

Administrative Accounts.

1906. The Administrative accounts consist of :—

1. General abstract of financial results, prepared separately for each class of works as follows :—
 - (a) Protective Public Works.
 - (b) Productive Public Works.
 - (c) Irrigation and Navigation Works not classed as productive.
2. Capital account for each canal or project.
3. Revenue account for each canal or project yielding revenue.
4. Interest account for each canal or project classed as a Productive Public Work.
5. Account of indirect charges for each canal or project.
6. Statement comparing charges to date with sanctioned estimate for each canal or project.
7. Summary of financial results of Irrigation and Navigation Works for which Capital and Revenue accounts are kept.

1907. The Capital account is to be a record of the expenditure directly incurred against the sanctioned estimates for the construction of the work, and of nothing more. The record of the outlay must be in detail by sections corresponding with the detail in the abstract of sanctioned estimate.

1908. A Revenue account should be opened for each project as soon as a section is completed and yields revenue. The Revenue account is a record of all revenue derived from the undertaking, whether realized in the Public Works Department or elsewhere; and it is to be charged with the maintenance and working of the project, including all outlay on minor extensions and improvements which have not been distinctly sanctioned against the Capital account.

Chapter XIII, paragraph 1909.—For the last sentence as modified by S. O. No. 40, substitute the following:—

No interest will be calculated on Protective Works for which Capital and Revenue Accounts are not kept, or on Minor Works and Navigation.

[No. 49—Vol. I—25-9-1901.]

1910. Interest is charged in the Administrative accounts on the entire *direct* Capital outlay, including amounts separately recorded as *exchange*, from the commencement of operations, irrespective of the source from which the outlay has been met, or the head under which it has been recorded. Interest for each year should be calculated at the rate of 4 per cent. per annum on the outlay to the end of the previous year, *plus* half the outlay of the year itself.

1911. Interest will not be charged on the expenditure on a survey for a projected work before construction commences; but for the year in which construction is begun, interest will be charged at the rate of 4 per cent. per annum on the total survey expenditure to the end of the previous year, and on half the expenditure (whether survey or construction) during that year, and thereafter in the manner laid down in the preceding paragraph.

1912. The account of indirect charges will be a record of the items marginally noted. It is divided into two portions—one for indirect charges appertaining to the Capital account, and the other for those chargeable to Revenue. These indirect charges must, in the case of the Capital account, be estimated for and regularly sanctioned.

1913. In the statement comparing the total direct and indirect charges on each project with the amount of the sanctioned estimate, the authority by whom the estimate was sanctioned should invariably be quoted,

Administrative Accounts.

and a reference should be given in all cases to the action taken in respect to excesses over estimate, etc.

1914. Indirect charges are to be calculated as follows :—

Capitalized abatement of land revenue—Should be calculated at twenty-five times the annual amount of land revenue remitted.

Leave and pension allowances—At the rate of 14 per cent. on the gross charges for establishment.

1915. This percentage is for all practical purposes equivalent to charges calculated as follows :—

For all officers other than inferior servants, $16\frac{2}{3}$ per cent. on their salaries, provided that, in the case of an uncovenanted officer, the charge does not exceed Rs. $166\frac{2}{3}$ a month.

For inferior servants, one anna per rupee of salary.

1916. In the estimates and accounts of State Railways the charges for interest and abatement of land revenue will be calculated on the data laid down above. The indirect charges for leave and pension allowances will, for the purposes of *estimates*, be similarly worked out, but in the *accounts* of State Railways, such charges will be calculated at the rate of $16\frac{2}{3}$ per cent. on the *salaries* of *pensionable* establishment only.

1917. Sixteen printed copies of the Administrative accounts are required. If printed copies cannot be despatched so as to reach the Accountant General, Public Works Department, by the prescribed date, 15th August, the first copy should be sent in manuscript.

1918. A copy of the Finance and Administrative accounts, with as many spare copies as may be required, and any additional details which may be called for, will be submitted to the Local Government or Administration.

Other Annual Returns.

Other Annual Returns.

1919. The final account-current of the province for each branch of the Department separately (Form No. 96 A) should be despatched so as to reach the office of the Accountant General, Public Works Department, by the 15th August. This account shows the opening and closing balances of the year under each suspense head and necessarily the revenue under each head and the expenditure against Budget Grants by final heads, expenditure in England and exchange being shown on the "Dr." side. Divisional transfers will not appear on either side of this account, as the transactions under this head will have to be adjusted within the year and the debits and credits must therefore necessarily accord.

1920. This account should be accompanied by the summary of transfer transactions (Form No. 96B), showing the total debits and credits to transfers of the Public Works Department by each Province or Rail

Paragraph 1921. Substitute the following paragraph :—

A statement (Form No. 54 A) showing, under heads, the differences between the actuals and the estimated grants of Provincial and Incorporated Funds expenditure for the past year should be submitted by the Examiner to the Local Government Administration after the accounts of the year have been finally closed, with a view to obtaining sanction to any excess expenditure still requiring sanction. At the same time a copy of the statement should be submitted to the Accountant General, Public Works Department; the orders of the Local Government, on the excess expenditure, being communicated immediately on receipt.

[No. 148—Vol. I.—23-12-1903.]

Orders for expenditure not provided for in the Budget Estimate of the year, the orders of the Government of India or the Local Government or Administration sanctioning additional grants should be quoted.

Other Annual Returns.

Any excess remaining unsanctioned at the close of the year should be dealt with as prescribed in the foregoing paragraph.

1923. As soon as the accounts of each official year have been closed, the Examiner will furnish the Accountant General, Public Works Department, with a statement showing the recoveries made in the Public Works Department on account of income-tax. This statement should give the number of assessees and the amount realized in each of the classes of income given in Form No. 21C and should be separate for the Railway Branch if such exist.

1924. The Examiner will furnish the Accountant General, Public Works Department, annually, by the 10th July with a statement of approximate receipts and charges of the previous official year. This statement should be accompanied by—

- (a) A note explaining the differences between the probable receipts and charges of the previous year and the figures of the revised estimate.
- (b) A note explaining any probable modifications in the Budget Estimates of revenue and expenditure for the year then current.

1925. In connection with the transactions with England, the Examiner will furnish the Accountant General, Public Works Department, periodically, by the dates noted against each, with such of the following returns as concerns his office :—

Approximate London account transactions of the past official year, exchange being shown separately.

Estimate of London account transactions of current official year.

Estimate of London account transactions of current and ensuing official years.

Actual amount of exchange credited to Civil Department, month by month, during the past official year on payments in England under "49—Irrigation Works."

Other Annual Returns.

1926. The Capital and Revenue account of Government buildings occupied, or available for occupation, as residences (P. W. D. Form No. 99A), together with a brief report by the Examiner summarizing the financial results and noticing inadequate assessments, excessive maintenance charges, etc., should be submitted in duplicate to the Local Government or Administration, as early as practicable, after the accounts of the year have been finally closed. A copy of the account and report, together with a brief review by the Local Government of the financial results of the year, should be submitted so as to reach the Government of India by the end of September. Separate returns should be maintained for the Buildings and Roads and Irrigation Branches, and for Military and Civil Works (Imperial, Provincial and Local) : the account for Military Works being submitted to the Military Department, and the others to the Public Works Department, of the Government of India.

1927. As soon as possible after the close of the year the following annual statements should be prepared and forwarded to the authorities concerned.

Paragraph 1927:—Expunge the second entry, referring to form No. 92, in the table at foot of this paragraph.

[No. 113—Vol. I—11-12-1902.]

92	Expenditure incurred by officers of the Public Works Department on churches and burial-grounds.	Civil Accountant General.
93A	Expenditure incurred by officers of the Public Works Department on Postal works and repairs.	Director General of the Post Office of India.
93B	Expenditure incurred by officers of the Public Works Department on Telegraph works and repairs.	Examiner of Telegraph Accounts.

Other Annual Returns.

1928. When Postal or Telegraph buildings are authorized to be sold, the amount of the sale-proceeds of such buildings should, for the purposes of the administrative accounts of the Departments concerned, be shown as reduction of Capital outlay in the annual statements of expenditure prescribed in para. 1927.

1929. After examination of the divisional stock registers (paras. 1450 to 1452) to 30th September in each year, the Examiner will furnish the Accountant General, Public Works Department, with a report of all cases in which the excess of the stock rates over the market rates is serious. The report should fully explain the causes of the high rates and the years in which such causes occurred.

1930. An annual account-current between the Civil and Public Works Departments (Form No. 88A) will be prepared in duplicate from the Progress Register (Form No. 86B), one copy of which should be despatched to the Accountant General, Public Works Department, punctually on the 10th September of each year. If this cannot be done, a special report explaining the reason for its non-submission should be promptly sent forward. The other copy will be forwarded to the Civil Accountant General of the province concerned. This annual account-current will be accompanied, when necessary, by an explanatory statement (Form No. 88B) of the unadjusted items at the close of the year, under the heads II—Remittances from Civil to Public Works Department, and IV—Items adjustable by Public Works Department.

1931. A statement (Form No. 94) showing the expenditure during the year will be submitted by the Examiner to the Local Government or Administration for embodiment in the Administration Report of the province. The figures for this statement will be found in the finance accounts for the year.

1932. A statement (Form No. 98) showing the Provincial and Incorporated Local Funds receipts and

Other Annual Returns.

expenditure should be sent annually to the Local Accountant General as soon as the books are finally closed.

1933. As soon as the annual finance and administrative accounts are ready, a statement (Form No. 103) showing the income from, and expenditure on, reproductive works during the year should be prepared by the Examiner and submitted to the Local Government or Administration. This statement includes all irrigation and navigation works, whether classed as productive or not, and will be published as an accompaniment to the annual Administration Report of the province.

1934. In those provinces where the Irrigation Works have been provincialized, *i.e.*, where the Local Government has accepted the financial responsibility, a statement (Form No. 104) showing the amount of interest payable by the Local Government on the capital expenditure during the year on Irrigation Works not charged against Revenue will be prepared by the Examiner and forwarded to the Civil Accountant General, a copy being submitted to the Accountant General, Public Works Department, and to the Local Government for information.

Paragraph 1935.—*For the first sentence from* ^{calculated at the rate of 4 per}
Interest *to* of the year *substitute* :—

Interest will be calculated at 4 per cent. on the direct Capital outlay to end of 31st March 1900, and at $3\frac{3}{4}$ per cent. on the direct Capital outlay subsequent to that date and to end of previous year, *plus* half the outlay of the year.

[No. 144—Vol. I.—7-9-1903.]

Form No. 105, which should be prepared by the Examiner and submitted through the Local Government or Administration, so as to reach the Government of India by the 15th September.

1937. In these statements the transactions of

Payments and Adjustments.

projects of the three following classes should be shown separate and distinct from each other :—

1. Protective Public Works.
2. Productive Public Works.
3. Irrigation and Navigation Works not classed as productive.

Payments and Adjustments.

1938. The Examiner is required to make all payments to establishments at his head-quarters not attached to divisions, and to make payments for miscellaneous purposes. He is also entrusted with the acceptance of transfers from outside the province, and the adjustment, generally, of every item which does not affect the outlay on any work in progress in a division, including all transfers between funds.

1939. The part of the Examiner's Office concerned with payments should be kept quite separate from the rest of the office, especially the audit portion.

1940. Funds to meet such expenditure will be obtained by the inclusion of the amount required in the abstract for the province of applications for letters of credit (Form No. 52 B).

1941. The accounts to be prepared and the books to be kept will be similar to those prescribed for Executive Engineers in Chapter XII.

The principal books required will be—

- Cash book.
- Adjustment book.
- Cash abstract book.

1942. From these the monthly account-current (Form No. 27) and schedules will be prepared and will be audited in the Account-audit Section in the same manner as is prescribed for Divisional accounts.

Inspections.

Inspections.

1943. The Examiner or his Deputy should inspect, as a rule, every Executive office at least once a year; but the Head Accountant may be deputed to visit the less important offices, with the approval of the Local Government or the Administrative Head of a Railway.

1944. During the tours of inspection the opportunity should be taken to—

- (i) Test-audit the accounts of at least one subdivision in each division.
- (ii) Inspect the accounts and office records of Land Acquisition officers, who are Public Works disbursers, in the same way as those of an Executive Engineer.
- (iii) Audit the cash books kept in the offices of Chief and Superintending Engineers and of other officers to whom advances are made for the purpose of meeting contingent expenditure.

1945. A brief report of these inspections, noting any irregularities or defects that may be observed, is to be submitted to the Local Government or the Administrative Head of a Railway, and a half-yearly report of all inspections made to the Accountant General in P. W. D. Form No. 100. It will rest with the Local Government or the Administrative Head of a Railway to issue the orders necessary to enforce the rectification of whatever the Examiner may bring to notice as wrong or irregular. A copy of such orders should be furnished to the Examiner.

1946. The inspection notes should be drawn up in Form No. 145, from which the brief report above mentioned will be prepared.

1947. To obviate possible inconvenience, the Examiner should give the Accountant General, Public

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Works Department, timely intimation of any projected tours of inspection that may be likely to take him far from his head-quarters.

1948. The Examiner should take the opportunity afforded by these inspections, not only to check and bring to notice irregularities which may have occurred, but to aid the Executive Engineer by his advice and experience in the management of the Divisional accounts, so that, while they may be prepared in a clear and methodical form, they may at the same time be kept free from useless returns or redundancy of any kind.

1949. One of the most important points to be looked into in the course of the inspection is the treatment of the initial accounts rendered to Executive Engineers. When cases are brought into the Civil or Criminal Courts, these initial accounts are the documents which the judicial officers generally require as evidence, and therefore the mode in which these documents are treated and filed in divisional offices should invariably form one of the points for investigation in the course of inspection. The Inspecting Officer should see that they are free from corrections and erasures, in order to serve as evidence when required for that purpose.

1950. The Examiner has not the means in his office to determine whether rates of work have been, or are

Chapter XIII, paragraph 1950.—Cancel the existing paragraph and substitute the following :—

1950. During his inspections of Executive Engineers' Offices the Examiner should carefully scrutinize the registers of works to ascertain whether the work slips (P. W. D. Form No. 33) have been forwarded to the Superintending Engineer or Engineer-in-Chief in all cases of excess, or probable excess, over estimates.

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accountants or accounts clerks. A complete set of accounts for one month with all original vouchers should

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be taken from the Examiner's Office. These should be compared with the office copies filed in the Executive Engineer's Office and with the entries in the cash book and works accounts.

1952. All unvouched outlay should be checked by an audit of the vouchers which have been retained in the Divisional or Sub-divisional Offices.

1953. The day-books and contract certificates of one month with the connected records of measurements and accounts of materials at site should be audited, and the entries traced into the initial accounts from which made.

1954. The charges for travelling allowances of subordinates for whom journals may not have been submitted with travelling allowance bills, should be audited in detail for one month, and compared with the amounts entered in the travelling allowance bill and acquittance rolls submitted to audit, which should be brought by the Inspecting officer for that purpose. At the Inspecting officer's discretion the check may be extended to cover such further period as may be found desirable.

1955. A test-audit should also be made of the monthly receipts and issues of road metal.

1956. Besides the inspection of divisional offices the Examiner should also arrange for a periodical audit of the cash-books kept in the offices of Chief and Superintending Engineers and of other officers to whom advances are made for the purpose of meeting contingent expenditure. In carrying out this audit the entries in the cash-book should be compared with the charges made in the contingent bills and with the vouchers, and it should be seen that all vouchers not submitted with the contingent bills are duly cancelled. Erasures in vouchers should be strictly prohibited, and all corrections in those documents should be attested by a gazetted officer as well as by the person in actual charge of the imprest.

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1957. The Half-yearly Reports of Inspections (Form No. 100) should be submitted to the Accountant General for the periods ending 31st March and 30th September on 1st June and 1st December, respectively. In the Half-yearly Report of Inspections for the period ending 31st March a memorandum should be appended showing the offices that have not been inspected during the year.

1958. In these reports the chief points to be noticed are—

Defects in the system found out during the course of inspection;

Violations of rule which are not promptly stopped by the local authority;

The general efficiency and propriety of the Accountants and account work of the several offices.

1959. Only those books and accounts need be mentioned on which comment has to be made, no reference is needed to others which are in due order. It should invariably be stated what monthly accounts have been test-audited.

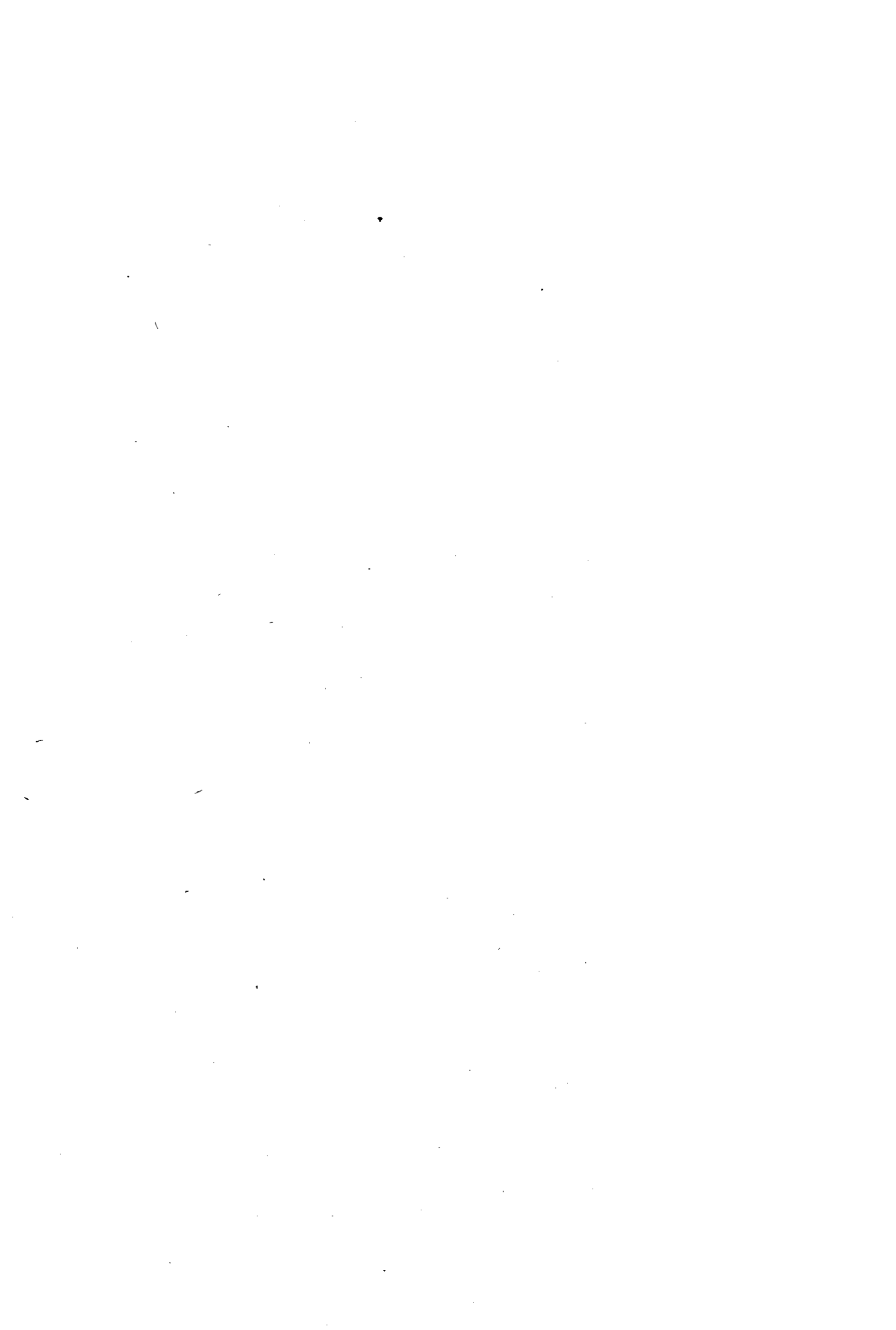


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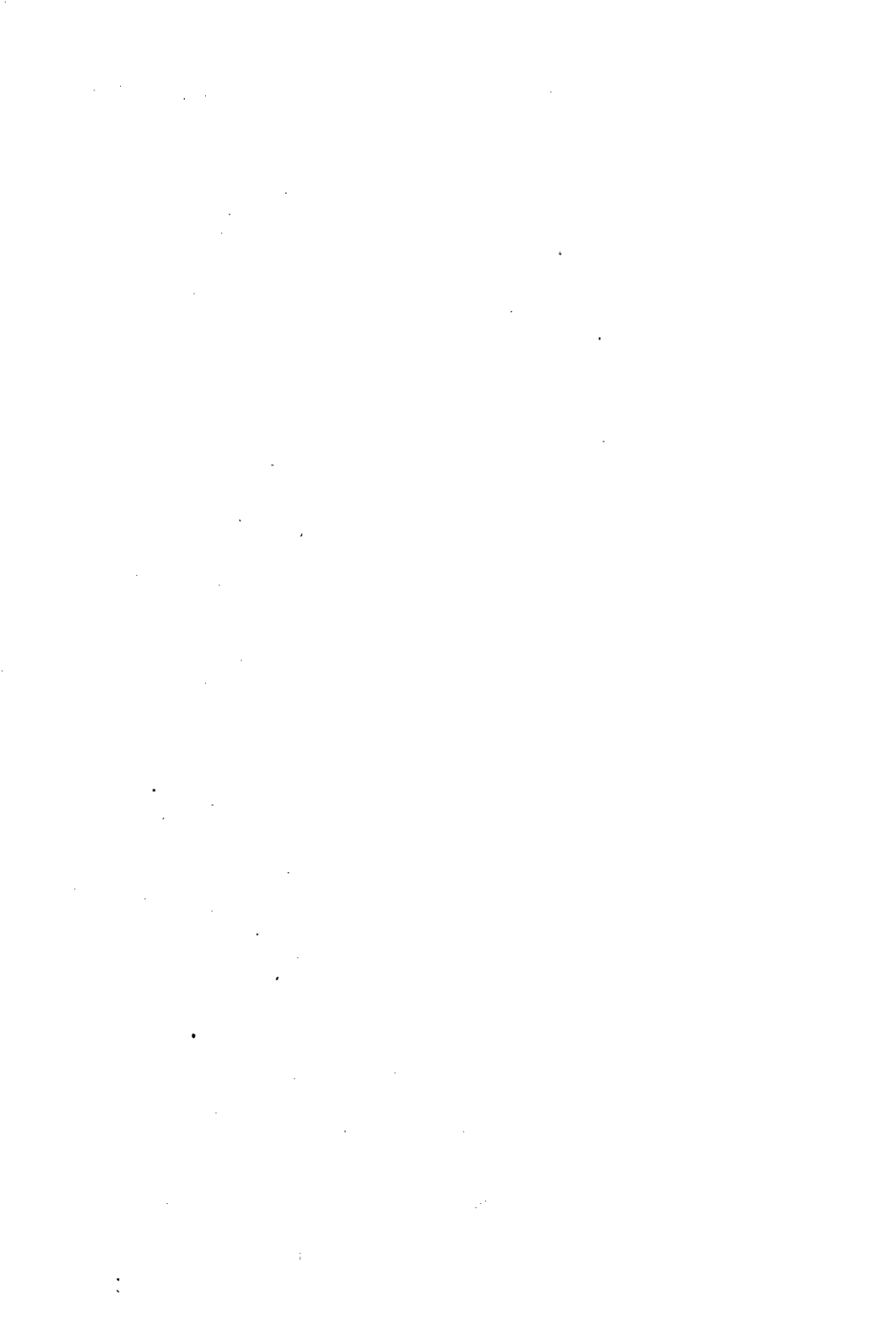
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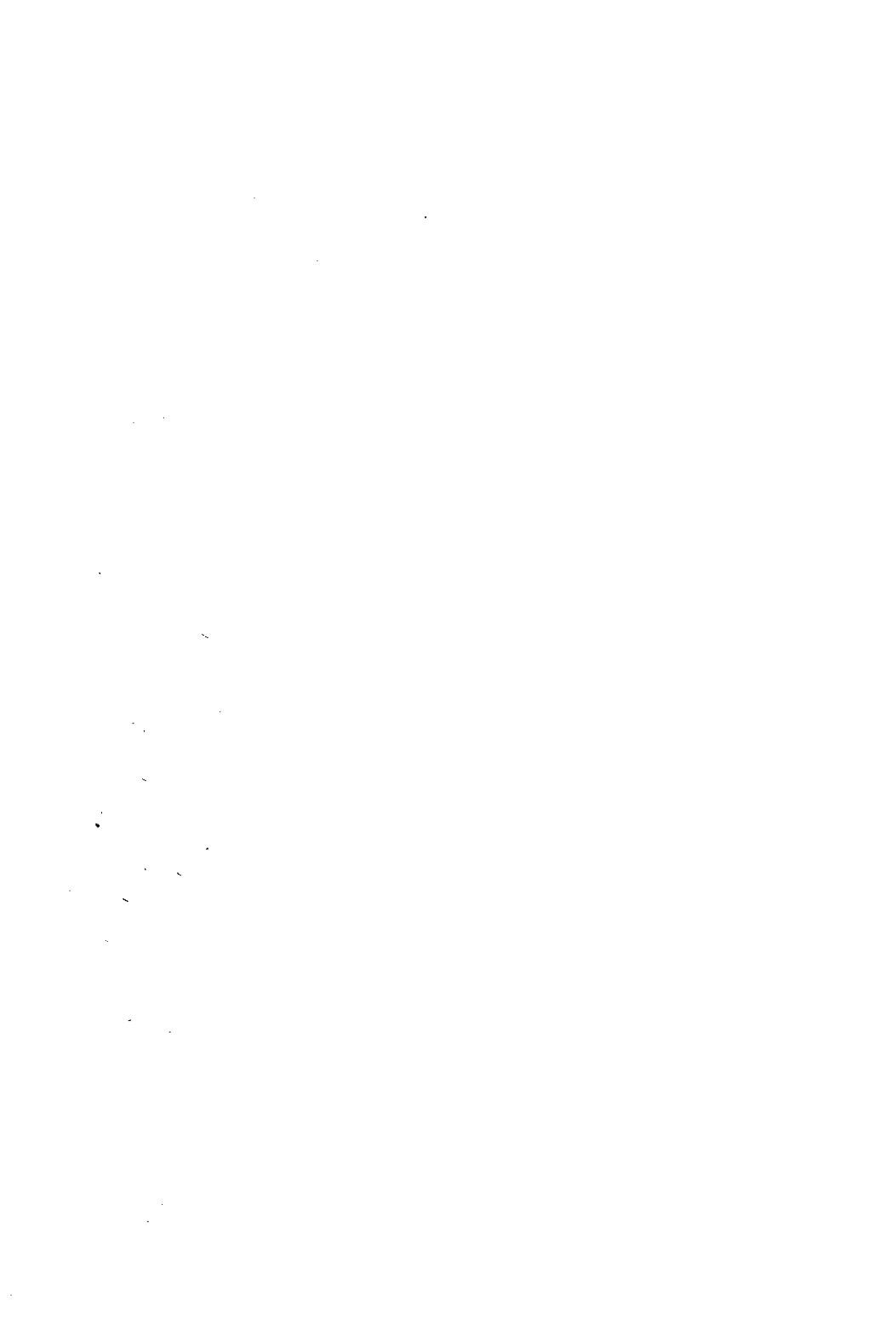
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